



**TOWN of WEST RUTLAND  
VERMONT**

**ANNUAL REPORT  
FOR THE YEAR ENDING  
DECEMBER 31, 1989**



1989

TABLE OF CONTENTS

|                                                 | PAGE |
|-------------------------------------------------|------|
| Auditors Report                                 | 18   |
| Bridge Account                                  | 41   |
| Centennial Report                               | 140  |
| Capital Equipment Accounts Summary              | 43   |
| Constables' Report                              | 62   |
| Delinquent Water Rents                          | 139  |
| Dog Report                                      | 66   |
| Financial Reports                               | 46   |
| Fire Chief's Report                             | 130  |
| Fire District #1 Report                         | 132  |
| Friends of W.R. Town Hall                       | 141  |
| Land Farming Report                             | 42   |
| Library Corporation                             | 58   |
| Library Report                                  | 59   |
| Playschool Report                               | 61   |
| Richard Dodds Escrow Account                    | 44   |
| Rutland Central Supervisory Union Report        | 67   |
| Rutland West Neighborhood Housing Service, Inc. | 157  |
| School District Audit Report                    | 76   |
| Selectmen's and Town Manager's Report           | 11   |
| Sewer Budget                                    | 53   |
| Sidewalk Account                                | 44   |
| Social Service Reports                          | 142  |
| Town Officers                                   | 10   |
| Uncollected Taxes                               | 56   |
| Vital Statistics                                | 65   |
| Warning 1990 Town Meeting                       | 2    |
| Wastewater Treatment Plant Report               | 51   |
| West Rutland Development Accounts               | 45   |
| West Rutland Planning Commission                | 60   |
| Zoning Administrator's Report                   | 64   |

TOWN OF WEST RUTLAND, VERMONT  
WARNING

The legal voters of the Town of West Rutland are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 5th, 1990 at 7:30 p.m. for an informational hearing and to act on Articles 1, 2, & 3. And to meet on Tuesday, March 6th, 1990 at 10:00 a.m. at the Gymnasium Lobby of the West Rutland High School to vote by Australian Ballot on Articles 4-18. Polls to close at 7:00 p.m.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- ARTICLE #4 To elect by Australian Ballot all necessary Town Officers.
- ARTICLE #5 Shall the Town vote to pay its real estate and personal property taxes in three installments to the Town Treasurer on or about May 15th, August 15th and November 15th with taxes becoming delinquent on November 16th, 1990?

- ARTICLE #6      Shall the Town vote to approve the Selectmen's Budget in the amount of \$455,294.00 to be raised by taxes?
- ARTICLE #7      Shall the Town vote to appropriate the sum of \$3,147.00 for the support of Rutland Mental Health Services, Inc. so that these services can be maintained?
- ARTICLE #8      Shall the Town vote to appropriate the sum of \$1,000 for the support of the programs of the Southwestern Vermont Area Agency on Aging?
- ARTICLE #9      Shall the Town vote to appropriate the sum of \$325.00 to support the Retired Senior Volunteer Program (RSVP)?
- ARTICLE #10     Shall the Town vote to appropriate the sum of \$3,896.00 to support the Rutland Area Visiting Nurses Association, Inc?
- ARTICLE #11     Shall the Town vote to appropriate the sum of \$700.00 to support the Bennington-Rutland Opportunity Council (BROC) in 1990?
- ARTICLE #12     Shall the Town vote to appropriate the sum of \$14,879.00 (6.33 per capita) to maintain the services of the Rutland Regional Ambulance?
- ARTICLE #13     Shall the Town vote to appropriate the sum of \$55,000.00 for continuing repaving improvements?

ARTICLE #14      Shall the Town vote to authorize the Selectmen to contract with the West Rutland Fire District #1 and to appropriate the amount of \$64,555.00 for town-wide fire protection of which \$20,000.00 will be set aside for the sole purpose of purchasing a new fire engine?

ARTICLE #15      Shall the Town vote to appropriate the sum of \$2,853.00 to the Rutland Industrial Development Corporation (RIDC) for the purpose of development promotion?

ARTICLE #16      Shall the Town vote to appropriate the sum of \$500.00 to support the Steven R. Gaiko Memorial Foundation Alcohol and Drug Prevention Program ?

ARTICLE #17      Shall the Town vote to adopt the following amendment to the zoning by-laws and zoning map for the Town of West Rutland as approved by the Board of Selectmen on January 22, 1990 ?

"Extension of the easterly boundary of the existing INDUSTRIAL DISTRICT to the westerly side of Pleasant Street beginning at the south end of Sheldon Avenue to the northerly property line of the existing manufacturing facility."

ARTICLE #18      Shall the voters of the town of West Rutland advise their state legislators to send the following resolutions to Vermont Senators, Congressmen, and the President of the United States:

"As Vermonters concerned about the well-being of our communities, nation, and planet, we call on our leaders in Washington to work

and vote for new national budget priorities in the 1990's. Specifically, we urge Congress and the President to:

- 1) Reduce military spending by at least 5% per year. Such reductions would be carried out in conjunction with mutual, verifiable treaties with the Soviet Union to cut nuclear and conventional forces and to halt the development of new weapons systems on earth and in space, and with sufficient planning to convert defense production plants to civilian uses.
- 2) Redirect the federal tax dollars saved toward education, environmental protection, housing, drug prevention and treatment, health care and research, farming, elderly care and youth services, job development and training, federal deficit reduction, and other local, national, and global needs."

Paul Kulig, Chairman  
Robert Parkman  
Joseph Baker  
Daniel Pratt  
Chester Brown, Jr.

BOARD OF SELECTMEN

January 29, 1990

TOWN OF WEST RUTLAND SCHOOL DISTRICT  
West Rutland, Vermont 05777

WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi Purpose Room of the High School in said Town on Monday, March 5, 1990 at 7:00 P.M. to vote on the following matters, to wit:

1. To hear and act upon the reports of the Town of West Rutland School District.
2. To hear and discuss the proposed School District Budget. All citizens are invited to attend and provide the Directors with comments and ask questions concerning the proposed School District budget.
3. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 6th day of March, 1990 at 10:00 A.M. at the Gymnasium Lobby at the High School in the Town of West Rutland, to vote by Australian Ballot on the following matters, to wit:

1. To elect all School District officials as required by law.
2. To consider whether the Town School District shall vote a sum of money not to exceed the sum of Two Million, Twenty-one Thousand, Thirty-three Dollars (\$2,021,033) to operate the School District for fiscal year 1990-91. It is estimated that Nine Hundred Fifty-three Thousand, Seven Hundred-three (\$953,703) will be raised by local taxes.
3. To consider whether the voters of the Town of West Rutland shall raise by taxes the sum of money not to exceed Seven Thousand (\$7,000.) dollars for renovations to the second floor. This will include painting and dropped ceilings.
4. To consider whether the voters of the Town of West Rutland shall raise by taxes the sum of money not to exceed Two Thousand Five Hundred (\$2,500.) dollars for repairs to the roof of the West Rutland School.

WEST RUTLAND, VERMONT  
January 22, 1990

BOARD OF SCHOOL DIRECTORS

William J. Kelly  
William J. Kelly, Chairman

Thomas Johnson  
Mr. Thomas Johnson

June A. Atwood  
Mrs. June Atwood

Earle Goodrich  
Mr. Earle Goodrich

James P. Rodgers  
Mr. James Rodgers

### INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any question after reading this, or any time during the voting process, ask your Town Clerk or another election official.

#### CHECK-IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

#### ENTER

1. Enter within the guardrail, and do not leave until you have voted.
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

#### MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for. ("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot.

#### CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

#### VOTE

Deposit your ballot in the "Voted Ballots" box.

#### LEAVE

Leave the voting area by passing outside the guardrail.

#### WHAT TO DO IF;

##### YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain it to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectman or other official call an immediate meeting of the members of your Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-642-5155.

##### YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

##### YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

##### YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

##### IT IS ILLEGAL TO;

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another's person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.
5. Make a mark on your ballot which would identify it as yours.

#### PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

#### ABSENTEE VOTING

A voter who expects to be an absent voter, or an authorized person in behalf, may apply for absent voter ballots not later than 12:00 NOON of the day preceding the election. (March 5, 1990) Applications will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

#### APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the third Saturday preceding the day of the election. (Feb. 17, 1990). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 17, 1990 from 10-12 AM.

#### INSTRUCTIONS FOR VOTERS

# TOWN OFFICERS

(Date after name indicates when term expires. Asterisk before name indicates office to be voted on this year.)

|                               |                       |      |
|-------------------------------|-----------------------|------|
| Moderator                     | *Gary Kupferer        | 1990 |
| Town Clerk                    | Jayne Pratt           | 1992 |
| Town Treasurer                | Richard Daley         | 1992 |
| Selectmen                     | Paul Kulig            | 1991 |
|                               | Chester Brown, Jr.    | 1992 |
|                               | *Robert Parkman       | 1990 |
|                               | *Joseph Baker         | 1990 |
|                               | *Daniel Pratt         | 1990 |
| School Directors              | Thomas Johnson        | 1991 |
|                               | June Atwood           | 1992 |
|                               | *William J. Kelley    | 1990 |
|                               | *James Rodgers        | 1990 |
|                               | *Earle Goodrich       | 1990 |
| Road Commissioner             | Town Manager          |      |
| Tax Collector<br>(Delinquent) | Town Manager          |      |
| Listers                       | Frank Baginski        | 1991 |
|                               | *Frances Flynn        | 1990 |
|                               | Edward Gilman         | 1992 |
|                               | Resigned January 1990 |      |
|                               | *Leonard DiGangi      | 1990 |
| Auditors                      | Beverly Kupferer      | 1991 |
|                               | James Reynolds        | 1992 |
|                               | *Mary Oczechowski     | 1990 |
| Grand Juror                   | *Vacant               | 1990 |
|                               | *L. Drzewiczewski     | 1990 |
|                               | *Zygmunt Sankowski    | 1990 |
| First Constable               | *Veronica Geryk       | 1990 |
| Second Constable              | *Vacant               |      |
| Trustees of Public<br>Monies  | Selectmen             |      |
| Town Law Agent                | Selectmen             |      |
| Tree Warden                   | Selectmen             |      |

## 1989 REPORT OF THE SELECTMEN AND TOWN MANAGER

To the Citizens of West Rutland,

West Rutland continued to grow and improve in 1989. We were able to accomplish several major road improvement projects, our sewer plant has again been singled out as one of the best operations in New England and visible progress has been made with the Marble Street Renaissance. The Town will celebrate the opening of its new Post Office and construction of a new Stewart's convenience store in 1990. We have actively sought new development and have participated in the legislative process on issues that will affect the town. Your support has enabled us to persist in efforts to improve the image of West Rutland.

### ROADS

In 1989 several major sections of roadway were improved in West Rutland. Skyline Drive was upgraded with installation of all new drainage culverts and ditches. The roadway was widened and brush was removed from the edges. The road was resurfaced with three inches of new asphalt pavement. Skyline Drive is one of the steepest roads in town and presents a special maintenance challenge for the road crew. A similar project was done on Harrison Avenue and on Slason Street. A subsurface storm drain system was replaced and major clearing of the right of way was done. This section of town is very wet both in uphill springs and an adjacent wetland area. It is hoped that the road improvement project will help us to better maintain the street and to make it much more attractive. Asphalt resurfacing was done on approximately .4 mile on Pleasant Street and .3 mile on Whipple Hollow. We hope that we will be able to continue Whipple Hollow improvements in 1990. Our long planned "4-R" project was finally completed on Main Street in late 1989. This project, funded 75% by the federal government involved removal of existing pavement, replacement or repair of drainage structures and new signing. In May, the Dewey Avenue bridge over Young's Brook was determined to be structurally unsound. With the help of Wayne Jarvis, District Transportation Administrator, we were able to

obtain 90% state funding for replacement of the structure. (Total cost approximately \$90,000) After much delay in obtaining the necessary environmental protection approvals, the bridge was completed on December 1. The Board decided to ask that the State of Vermont assume ownership and maintenance responsibility for Clarendon Road (Route 133) from Skyline Drive south to the Clarendon Town Line. This change will take effect on July 1, 1990. After cajoling the State Agency of Transportation for several years to install a "left turn" signal at the "jughandle" ramp intersection of U.S. 4, Vt. 4A and Business U.S. 4, the signal was installed and began operating in early December. This improvement should help to make the intersection substantially safer.

#### MARBLE STREET

After many years of neglect and deterioration, several buildings on the town's principal commercial street are beginning to show new life. The Pifko Block has been fully restored by the Fucci Company and is fully rented and the Salengo Block has been restored by Jim Mumford. The Fryzell Building, owned by Edward and Sandy Butturla has been substantially renovated and is home for the Turn of the Century Barber Shop. These developments and the recent purchase of the Walsh Block by Jim Mumford have been stimulated by low interest loans from the Town's Rural Development Action Grant revolving loan fund. The Walsh block purchase includes approximately one acre of land that the town will develop into much needed parking spaces. The availability of parking should provide an added stimulus for further commercial development of the street. As private investment is growing, the town recognizes the need to improve the street, sidewalks and drainage system on Marble Street. We have received a Planning Grant from the State of Vermont to conduct the preliminary engineering necessary to determine design and potential cost of a complete rebuilding. We expect that the results of that study will become available before April 1990. The section of Marble Street from Thrall Avenue north to the C&P Railroad crossing has been nominated as an Historic District to be placed on the National Register of Historic Places. Such designation will make substantial federal tax credits available to investors who are willing to restore properties to stringent

federal standards. Much of the stimulus for the improvements on Marble Street in the past several years has come from Rutland West Neighborhood Housing Services. Rutland West has provided several low interest loans to individuals seeking to upgrade their properties. Neighborhood Housing Services works with property owners, residents, banks and businesses to insure that loan funds are used to promote, health, safety and neighborhood pride. West Rutland has joined in this effort with Rutland City, Castleton and Fair Haven.

#### LAW ENFORCEMENT

The Rutland County State's Attorney's office maintains that it does not have adequate resources to prosecute violations of municipal ordinances. This has left the job of prosecution up to the town's Grand Jurors. In the fall, the Board decided to hire the assistance of an attorney to prosecute violations when necessary. The first prosecution resulted in a conviction for violation of the Town's "Open Container Ordinance". We expect to prosecute violations of both the Solid Waste Ordinance and the Dog Ordinance. Your cooperation with our police officers will help to make West Rutland a better place to live.

#### SOLID WASTE DISPOSAL

The solid waste disposal crisis continues ! Act 78, the state's attempt to solve the problem has done virtually nothing other than to provide very large amounts of money for new state staff and "planning". As more and more landfills are forced to close, there is more and more pressure on the remaining landfills and out of state facilities to accept our trash. The net result is ever higher disposal fees. As 1989 closed, West Rutland garbage was going to Claremont and Concord New Hampshire for incineration or to Palisades Landfill in Moretown, Vermont. Rutland County has the "VICON" incinerator, the only certifiable disposal facility in the state of Vermont. The incinerator remains idle due to the VICON bankruptcy nearly one and one half years ago. In December the Rutland County Solid Waste District, of which West Rutland is a member, proposed to purchase the facility and to contract with a qualified operator to run it. A vote on a bond issue to

purchase the plant was defeated in early December. At the same time, the Solid Waste District has been attempting to site a landfill in the county. This effort has met many obstacles including the opposition of a small "environmental" contingent that seems to oppose any attempt to solve the problem. West Rutland continues to rely on private haulers for door to door pickup of trash. For the most part the system seems to be working well. The two 1989 appliance pickups netted more than 160 appliances. A study is now underway, funded by the State of Vermont to plan the final closure of the West Rutland Landfill to state and Federal standards. A current "landfarming" process which decontaminates soil, is being conducted at the landfill. When the process is complete, there will be nearly 1000 yards of soil available for use as final cover material. Your cooperation during these difficult circumstances is appreciated. You are reminded that the town's ordinance prohibits disposal of solid waste other than in a certified facility. Backyard and stove burning is not legal.

#### TOWN HALL

1989 saw the formation of a non-profit organization dedicated to the restoration of the West Rutland Town Hall. The Friends of the West Rutland Town Hall, Inc. seek to raise sufficient funds for the return of the town hall to its full intended use as a center of community activity. The group has succeeded in raising matching funds for restoration of the auditorium stained glass transom windows and sufficient funds for the structural analysis of the building. At the same time the Town applied for and received a matching grant from the Division for Historic Preservation for the stained glass work and the "Friends" applied for and received a \$1,000 grant from the Fund for Vermont's Third Century to be used toward the structural analysis. During the fall, the town contracted to have all of the exterior windows repaired, reglazed and painted. The result is an uncommonly handsome building of which the town can be proud. In December, the Centennial Committee sponsored the traditional West Rutland Holiday Tree Lighting festivities. For the first time in many years, the second floor auditorium was used for the reception. Though unheated warm feeling abounded in the beautiful room. We express our

thanks to the Friends of the West Rutland Town Hall and especially the many alumni of West Rutland High School who have generously contributed to the fundraising effort.

#### DEVELOPMENT

Several projects in 1989 are continued evidence that West Rutland is a growing community. A new Post Office has been built in the Westway Mall. The new facility is nearly four times as large as the present building, reflecting confidence of the Postal Service that there will be an ever increasing demand for service. Vermont Juvenile Manufacturing, Inc. is upgrading its Sheldon Avenue facility and Daamen Printing is adding 4000 square feet to its Industrial Park building. Stewarts will be building a new unit in its chain of convenience stores across from the Grand Union in 1990. A proposed zoning change on the March 1990 ballot would extend the industrial district boundary and allow expanded industrial development. In the spring of 1989, we were notified that a Japanese steel manufacturer was considering locating a new "mini-mill" for the manufacture of steel reinforcing bar in West Rutland. The proposed plant would have been 400,000 - 500,000 square feet employing 350-400 people with starting wages of \$13.00 per hour. In May, representatives of the state, RIDC, and the Town visited a similar mill in Auburn, N.Y. to determine if such a manufacturing facility would be compatible with the economic needs and not damaging to the environment of West Rutland and Vermont. After cordial meetings, officials of the company asked that the Governor extend an invitation to the company so that it could further explore the possibility of moving to West Rutland. For reasons never fully explained, the Governor declined to issue an invitation until more than six months following the Auburn visit. The invitation letter was mailed only after we warned that failure to extend an invitation was an unwarranted and premature intervention in the established environmental review process. The letter that finally emanated from the governor's office was non-committal and a disappointment for us. We also learned that despite the Governor's trip to Japan a couple of months ago, the State has now closed its economic development office in Tokyo.

### RECREATION

The Town's summer recreation program was a success under the able direction of Sheri Keller and Kathy Budd. More than 100 children participated in the eight weeks of scheduled activities. Likewise, the Recreation Playschool, in its third year of operation, continues to be popular with parents. The program has also been given high praise by the West Rutland School. Unfortunately we have not been able to generate much interest in revitalization of the Recreation Committee. We hope that in 1990 a new committee can be established to begin addressing the needs for facilities and programs in a growing town. Volunteers are encouraged to contact the Town Manager if interested in the future for recreation.

### LIBERTY ELM PROJECT

The Town has joined forces with the West Rutland Rotary and Boy Scout Troop 116 to establish a nursery of disease resistant Liberty Elms for eventual transplant to yards and streetsides in town. The seedlings were planted in the fall of 1989 and should be available to residents within 2-3 years.

### SIDEWALK PROGRAM

The town has established a sidewalk repair and replacement fund with money budgeted in 1989. With the addition of more funds in 1990 we hope to be able to do at least one significant sidewalk replacement project next summer. The Proctor Street drainage system will be installed next summer (a requirement of the Post Office Act 250 Permit) and sidewalk improvement may be done in the Proctor / Elm Street area in conjunction with the drainage installation.

### CAPITAL PLANNING AND BUDGETING

As the new decade begins, we are increasingly aware of decreasing financial resources to meet both our annual

operating expense and our longer term capital needs. In 1990 we plan to establish a committee comprised of representatives of the town, school, fire district, wastewater treatment facility and the library and the community at large. This committee will seek to identify all the building and equipment needs of the town for the next 10-20 years. When those needs have been discerned we will attempt to assign priorities to projects and purchases and develop means for funding. Success of this effort can help us to stabilize the tax rate.

We thank you for your assistance and cooperation in 1989 and urge you to stay involved in 1990. The future is bright for West Rutland !!

Respectfully,

Paul Kulig, Chairman

William Finger  
TOWN MANAGER

Chester Brown, Jr.  
Robert Parkman  
Daniel Pratt  
Joseph Baker

SELECTMEN

#### TOWN AUDITORS REPORT

We have read the Audited financial statement report and footnotes that were prepared by Sullivan and Powers, CPA's. We feel that in future years the financial statement should be prepared on the accrual basis rather than on the cash basis. We also feel that the Town should prepare a schedule of it's fixed assets. (Trucks, Plows, Photocopier, Computer, etc.)and indicate the date acquired and amount paid or estimated amount paid for very old assets such as, the town hall and include the schedule in the Town Report.

We also feel that Exhibits III and IV are incomplete in that they do not show the opening fund balance and ending fund balance and that the footnote references are unclear with respect to those items.

Town Auditors

Beverly Kupferer  
Mary Oczechowski  
James Reynolds

TOWN OF WEST RUTLAND, VERMONT  
AUDIT REPORT  
TABLE OF CONTENTS  
DECEMBER 31, 1989

Independent Auditor's Report

Combined Statement of Assets, Liabilities and Fund  
Balances (Arising from Cash Transactions) - All Fund  
Types and Account Groups

Exhibit I

Combined Statement of Revenue, Expenditures  
and Changes in Fund Balances - (Arising from Cash  
Transactions) - All Governmental Fund Types

Exhibit II

Statement of Revenue, Expenditures and Changes in  
Fund Balance (Arising from Cash Transactions) -  
Budget and Actual - General Fund

Exhibit III

Statement of Revenue, Expenditures and Change in Fund  
Balance (Arising from Cash Transactions) - Budget and  
Actual - Sewer Operating Account

Exhibit IV

Notes to the Financial Statements

Special Revenue Funds:

Combining Statement of Assets, Liabilities and Fund  
Balances (Arising from Cash Transactions)

Schedule A-1

Combining Statement of Revenue, Expenditures  
and Changes in Fund Balances (Arising from Cash  
Transactions)

Schedule A-2

Capital Projects Fund:

Combining Statement of Assets, Liabilities and Fund  
Balances (Arising from Cash Transactions)

Schedule B-1

Combining Statement of Revenue, Expenditures  
and Changes in Fund Balances (Arising from Cash  
Transactions)

Schedule B-2

Agency Funds:

Combining Statement of Assets, Liabilities  
and Fund Balances (Arising from Cash  
Transactions)

Schedule C

# Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05602  
802/223-2352

James H. Powers, CPA  
Fred Duplessis, CPA  
Kathleen L. Blackburn, CPA  
VT Lic. #92-000180

January 16, 1990

Board of Selectmen  
Town of West Rutland  
P.O. Box 145  
West Rutland, Vermont 05777

We have audited the financial statements of the Town of West Rutland, Vermont as of and for the year ended December 31, 1989, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In addition, the Town treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund. Generally accepted accounting principles require funds financed with user charges to be treated as Enterprise Funds. This principle requires accounting treatment similar to commercial enterprises, such as capitalization and depreciation of fixed assets. Accordingly, the accompanying financial statements of the Sewer Fund are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Members of The American Institute and Vermont Society of Certified Public Accountants.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to costs of its general fixed assets.

In our opinion, except as noted above, the financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at December 31, 1989, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended.

*Sullivan, Powers & Company*

TOWN OF WEST RUTLAND, VERMONT  
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
 (ARISING FROM CASH TRANSACTIONS)  
 ALL FUND TYPES AND ACCOUNTS GROUPS  
 DECEMBER 31, 1989

|                                                                      | Governmental Fund Types |                    |                     | Fiduciary<br>Fund Type | Account<br>Groups            | Totals               |
|----------------------------------------------------------------------|-------------------------|--------------------|---------------------|------------------------|------------------------------|----------------------|
|                                                                      | General                 | Special<br>Revenue | Capital<br>Projects | Trust and<br>Agency    | General<br>Long-Term<br>Debt | (Memorandum<br>Only) |
| <u>ASSETS</u>                                                        |                         |                    |                     |                        |                              |                      |
| Cash - Checking                                                      | \$ 54,637               | \$ 705             | \$ 293              | \$9,842                | \$ 0                         | \$ 65,477            |
| Cash - Savings                                                       | 0                       | 46,542             | 18,460              | 0                      | 0                            | 65,002               |
| Due from Other Funds                                                 | 10,376                  | 0                  | 0                   | 0                      | 0                            | 10,376               |
| Loan Receivable - Note 8                                             | 0                       | 70,320             | 0                   | 0                      | 0                            | 70,320               |
| Reimbursements Receivable                                            | 4,829                   | 0                  | 0                   | 0                      | 0                            | 4,829                |
| Due from State of Vermont                                            | 57,085                  | 0                  | 0                   | 0                      | 0                            | 57,085               |
| Amount to be Provided for<br>Retirement of General<br>Long-Term Debt | 0                       | 0                  | 0                   | 0                      | 165,000                      | 165,000              |
| <b>TOTAL ASSETS</b>                                                  | <b>\$126,927</b>        | <b>\$117,567</b>   | <b>\$ 18,753</b>    | <b>\$9,842</b>         | <b>\$165,000</b>             | <b>\$438,089</b>     |
| <u>LIABILITIES AND FUND BALANCES</u>                                 |                         |                    |                     |                        |                              |                      |
| Liabilities:                                                         |                         |                    |                     |                        |                              |                      |
| Due to Developers                                                    | \$ 0                    | \$ 0               | \$ 0                | \$9,842                | \$ 0                         | \$ 9,842             |
| Due to Other Funds                                                   | 0                       | 10,376             | 0                   | 0                      | 0                            | 10,376               |
| Due to School<br>District                                            | 192,402                 | 0                  | 0                   | 0                      | 0                            | 192,402              |
| Due to Economic<br>Development<br>Administration                     | 0                       | 65,490             | 0                   | 0                      | 0                            | 65,490               |
| Notes Payable - Note 2                                               | 0                       | 0                  | 0                   | 0                      | 140,000                      | 140,000              |
| Bond Payable - Note 2                                                | 0                       | 0                  | 0                   | 0                      | 25,000                       | 25,000               |
| <b>Total Liabilities</b>                                             | <b>192,402</b>          | <b>75,866</b>      | <b>0</b>            | <b>9,842</b>           | <b>165,000</b>               | <b>443,110</b>       |
| Fund Balances:                                                       |                         |                    |                     |                        |                              |                      |
| Restricted - Note 11                                                 | 0                       | 20,190             | 0                   | 0                      | 0                            | 20,190               |
| Designated - Note 3                                                  | 31,167                  | 21,511             | 18,753              | 0                      | 0                            | 71,431               |
| Undesignated                                                         | (96,642)                | 0                  | 0                   | 0                      | 0                            | (96,642)             |
| <b>Total Fund<br/>Balances/<br/>(Deficits)</b>                       | <b>(65,475)</b>         | <b>41,701</b>      | <b>18,753</b>       | <b>0</b>               | <b>0</b>                     | <b>(5,021)</b>       |
| <b>TOTAL LIABILITIES<br/>AND FUND<br/>BALANCES</b>                   | <b>\$126,927</b>        | <b>\$117,567</b>   | <b>\$ 18,753</b>    | <b>\$9,842</b>         | <b>\$165,000</b>             | <b>\$438,089</b>     |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|                                                     | Governmental Fund Types |                    |                     | Totals<br>(Memorandum<br>Only) |
|-----------------------------------------------------|-------------------------|--------------------|---------------------|--------------------------------|
|                                                     | General                 | Special<br>Revenue | Capital<br>Projects |                                |
| Revenue:                                            |                         |                    |                     |                                |
| Property Taxes                                      | \$1,419,237             | \$ 0               | \$ 0                | \$1,419,237                    |
| Interest and Penalties                              | 10,696                  | 0                  | 0                   | 10,696                         |
| Grants                                              | 0                       | 50,000             | 0                   | 50,000                         |
| Interest Income                                     | 5,779                   | 5,531              | 446                 | 11,756                         |
| Miscellaneous Receipts                              | 35,164                  | 3,270              | 0                   | 38,434                         |
| Charges for Services                                | 37,425                  | 209,349            | 0                   | 246,774                        |
| Licenses, Fees & Fines                              | 16,051                  | 0                  | 0                   | 16,051                         |
| State of Vermont                                    | 118,612                 | 0                  | 0                   | 118,612                        |
| Total Revenue                                       | 1,642,964               | 268,150            | 446                 | 1,911,560                      |
| Expenditures:                                       |                         |                    |                     |                                |
| General Government                                  | 233,091                 | 0                  | 0                   | 233,091                        |
| Highway                                             | 260,687                 | 0                  | 0                   | 260,687                        |
| Auxiliary Services                                  | 29,302                  | 0                  | 0                   | 29,302                         |
| Recreation                                          | 21,860                  | 0                  | 0                   | 21,860                         |
| Law Enforcement                                     | 11,764                  | 0                  | 0                   | 11,764                         |
| Interest                                            | 25,001                  | 0                  | 0                   | 25,001                         |
| Reappraisal                                         | 26,289                  | 0                  | 0                   | 26,289                         |
| Appropriations - Note 6                             | 26,394                  | 0                  | 0                   | 26,394                         |
| School District                                     | 937,402                 | 0                  | 0                   | 937,402                        |
| Fire District                                       | 57,300                  | 0                  | 0                   | 57,300                         |
| Town Debt Principal                                 | 20,000                  | 0                  | 0                   | 20,000                         |
| Community Development                               | 0                       | 50,320             | 0                   | 50,320                         |
| River Project                                       | 0                       | 0                  | 7,532               | 7,532                          |
| Equipment                                           | 0                       | 0                  | 2,073               | 2,073                          |
| Sewer                                               | 0                       | 208,334            | 0                   | 208,334                        |
| Paving                                              | 45,888                  | 0                  | 0                   | 45,888                         |
| Total Expenditures                                  | 1,694,978               | 258,654            | 9,605               | 1,963,237                      |
| Excess/(Deficiency) of Revenue<br>Over Expenditures | (52,014)                | 9,496              | (9,159)             | (51,677)                       |
| Other Financing Sources/(Uses):                     |                         |                    |                     |                                |
| Operating Transfers -<br>In/(Out) - Note 4          | 13,900                  | 3,900              | 10,000              | 0                              |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|                                                                                                                      | <u>Governmental Fund Types</u> |                            |                             | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|----------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|-----------------------------|-----------------------------------------|
|                                                                                                                      | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |                                         |
| Excess/(Deficiency)<br>of Revenue and<br>Other Financing Sources<br>Over Expenditures<br>and Other Financing<br>Uses | \$ (65,914)                    | \$ 13,396                  | \$ 841                      | \$ (51,677)                             |
| Fund Balances - January 1, 1989                                                                                      | <u>439</u>                     | <u>28,305</u>              | <u>17,912</u>               | <u>46,656</u>                           |
| Fund Balances/(Deficits)<br>December 31, 1989                                                                        | <u>\$ (65,475)</u>             | <u>\$ 41,701</u>           | <u>\$ 18,753</u>            | <u>\$ 5,021</u>                         |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
GENERAL FUND  
STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1989

|                                   | <u>Budget</u>  | <u>Actual</u>  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|-----------------------------------|----------------|----------------|-------------------------------------------------------------|
| Revenue:                          |                |                |                                                             |
| General Government:               |                |                |                                                             |
| Property Taxes                    | \$477,519      | \$424,535      | \$(52,984)                                                  |
| Dog Licenses                      | 1,150          | 987            | (163)                                                       |
| Liquor Licenses                   | 850            | 705            | (145)                                                       |
| Fines                             | 4,000          | 1,921          | (2,079)                                                     |
| Dog Fines                         | 300            | 70             | (230)                                                       |
| Railroad Tax                      | 1,800          | 1,802          | 2                                                           |
| Delinquent Tax Interest & Penalty | 10,000         | 10,696         | 696                                                         |
| Rentals                           | 2,400          | 2,410          | 10                                                          |
| Equipment Rental                  | 500            | 0              | (500)                                                       |
| State Aid                         | 52,000         | 54,878         | 2,878                                                       |
| Plowing & Mowing                  | 5,500          | 5,500          | 0                                                           |
| Crash Program                     | 0              | 1,825          | 1,825                                                       |
| Interest                          | 3,000          | 5,779          | 2,779                                                       |
| Zoning                            | 4,000          | 6,842          | 2,842                                                       |
| Sewer                             | 10,000         | 10,000         | 0                                                           |
| VSAC Recreation                   | 500            | 763            | 263                                                         |
| School District Treasurer         | 9,400          | 9,400          | 0                                                           |
| Clerk Fees                        | 11,000         | 11,743         | 743                                                         |
| Phone Reimbursement               | 200            | 282            | 82                                                          |
| Copier                            | 600            | 782            | 182                                                         |
| Gas & Diesel Reimbursement        | 3,000          | 3,598          | 598                                                         |
| Miscellaneous                     | 4,000          | 9,418          | 5,418                                                       |
| Forest Fires                      | 0              | 666            | 666                                                         |
| Act 200 Planning                  | 3,500          | 6,649          | 3,149                                                       |
| Permits                           | 500            | 0              | (500)                                                       |
| Summer Recreation                 | 2,000          | 2,416          | 416                                                         |
| Play School                       | 9,900          | 9,413          | (487)                                                       |
| Bridge Account                    | 4,600          | 57,085         | 52,485                                                      |
| Solid Waste                       | 1,000          | 625            | (375)                                                       |
| Refunds                           | 0              | 4,793          | 4,793                                                       |
| Reimbursements                    | 0              | 2,679          | 2,679                                                       |
| Total Revenue                     | <u>623,219</u> | <u>648,262</u> | <u>25,043</u>                                               |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
GENERAL FUND  
STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1989

|                                                              | <u>Budget</u>      | <u>Actual</u>     | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------------------------------------|--------------------|-------------------|----------------------------------------|
| Expenditures:                                                |                    |                   |                                        |
| Tax Abatements                                               | \$ 500             | \$ 0              | \$ 500                                 |
| Notes & Interest                                             | 39,260             | 45,001            | (5,741)                                |
| General Administration                                       | 145,260            | 148,818           | (3,558)                                |
| Insurance                                                    | 65,068             | 49,065            | 16,003                                 |
| Highways                                                     | 177,400            | 223,275           | (45,875)                               |
| Truck & Maintenance                                          | 26,400             | 28,009            | (1,609)                                |
| Auxiliary Services                                           | 50,200             | 42,302            | 7,898                                  |
| Recreation                                                   | 20,940             | 21,860            | (920)                                  |
| Town Hall                                                    | 16,875             | 19,218            | (2,343)                                |
| Town Garage                                                  | 7,375              | 4,921             | 2,454                                  |
| Law Enforcement                                              | 12,000             | 11,764            | 236                                    |
| County Tax                                                   | 7,200              | 7,061             | 139                                    |
| Cemeteries                                                   | 800                | 777               | 23                                     |
| Appropriations                                               | 26,394             | 26,394            | 0                                      |
| Appraiser                                                    | 0                  | 26,289            | (26,289)                               |
| Guardrails                                                   | 0                  | 9,403             | (9,403)                                |
| Water Line Settlement                                        | 0                  | 3,231             | (3,231)                                |
| Paving - Article 13                                          | <u>55,000</u>      | <u>45,888</u>     | <u>9,112</u>                           |
| Totals                                                       | <u>650,672</u>     | <u>713,276</u>    | <u>(62,604)</u>                        |
| Transfer to Sewer District - Sale<br>of Equipment            | <u>0</u>           | <u>900</u>        | <u>(900)</u>                           |
| Total Expenditures                                           | <u>650,672</u>     | <u>714,176</u>    | <u>(63,504)</u>                        |
| Excess/(Deficiency) of Revenue<br>Over Expenditures - Note 9 | <u>\$ (27,453)</u> | <u>\$(65,914)</u> | <u>\$ (38,461)</u>                     |

The accompanying notes are an integral part of this financial statement.

## Exhibit IV

TOWN OF WEST RUTLAND, VERMONT  
SPECIAL REVENUE FUND - SEWER OPERATING ACCOUNT  
STATEMENT OF REVENUE AND EXPENDITURES  
(ARISING FROM CASH TRANSACTIONS BUDGETARY BASIS)  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1989

|                                    | <u>Budget</u>     | <u>Actual</u>     | Variance<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------|-------------------|----------------------------------------|
| Revenue:                           |                   |                   |                                        |
| User Fees                          | \$184,518         | \$178,224         | \$(6,294)                              |
| Miscellaneous                      | 0                 | 3,270             | 3,270                                  |
| Sludge Fee                         | 0                 | 10,449            | 10,449                                 |
| Total Revenue                      | <u>184,518</u>    | <u>191,943</u>    | <u>7,425</u>                           |
| Expenditures:                      |                   |                   |                                        |
| Salaries                           | 43,000            | 48,139            | (5,139)                                |
| Health Insurance                   | 6,000             | 6,249             | (249)                                  |
| Disability Insurance               | 250               | 162               | 88                                     |
| Workers Compensation               | 800               | 886               | (86)                                   |
| Unemployment                       | 400               | 191               | 209                                    |
| Administrative Reimbursement       | 10,000            | 10,000            | 0                                      |
| FICA                               | 3,450             | 3,615             | (165)                                  |
| Vehicle Maintenance                | 2,000             | 3,328             | (1,328)                                |
| Vehicle Insurance                  | 1,500             | 2,903             | (1,403)                                |
| Lab Chemicals                      | 1,000             | 903               | 97                                     |
| Sulfur Dioxide                     | 1,200             | 678               | 522                                    |
| Chlorine                           | 1,700             | 1,725             | (25)                                   |
| Plant Maintenance                  | 5,000             | 5,713             | (713)                                  |
| Plant Insurance                    | 1,500             | 1,738             | (238)                                  |
| Pumpstation Maintenance            | 11,000            | 14,810            | (3,810)                                |
| Sewer Line Maintenance             | 3,000             | 2,352             | 648                                    |
| Emergency Maintenance              | 1,000             | 3,004             | (2,004)                                |
| Equipment Account                  | 7,000             | 7,000             | 0                                      |
| Lab Equipment                      | 1,200             | 685               | 515                                    |
| CVPS                               | 16,500            | 15,650            | 850                                    |
| Contract Services                  | 3,000             | 1,496             | 1,504                                  |
| Fuel - Vehicles                    | 1,500             | 1,942             | (442)                                  |
| Fuel - Heating                     | 800               | 1,267             | (467)                                  |
| Telephone                          | 1,000             | 1,156             | (156)                                  |
| Office Supplies                    | 250               | 79                | 171                                    |
| Miscellaneous                      | 2,000             | 5,770             | (3,770)                                |
| Sludge Management                  | 30,000            | 32,478            | (2,478)                                |
| Bond & Interest                    | 27,575            | 27,575            | 0                                      |
| Retirement                         | 1,750             | 1,070             | 680                                    |
| Uniforms                           | 800               | 832               | (32)                                   |
| Total Expenditures                 | <u>186,175</u>    | <u>203,396</u>    | <u>(17,221)</u>                        |
| Excess/(Deficiency) of Revenue     |                   |                   |                                        |
| Over Expenditure - Notes 10 and 12 | <u>\$ (1,657)</u> | <u>\$(11,453)</u> | <u>\$ (9,796)</u>                      |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1989

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services: public safety, highways and streets, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

The financial statements of the Town include those of separately administered organizations that are controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoptions, taxing authority, funding and appointment of the respective governing board.

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four (4) generic fund types and two (2) broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1989

Note 1: FIDUCIARY FUNDS  
(Cont'd)

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Town as an agent for individuals, private organizations other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust and Agency Funds. These financial statements include an Agency Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. The General Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reporting fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net of current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland, Vermont does not maintain the historical cost information needed for establishment of a statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1989

Note 1: C. BASIS OF ACCOUNTING  
(Cont'd)

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

D. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2: NOTES AND BONDS PAYABLE

Notes and Bonds Payable at December 31, 1989 consist of the following:

Notes Payable

|                                                                                                                                                      |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Note Payable to Vermont National Bank.<br>Interest at 6.0%, Due January 10, 1990,<br>will refinance with Principal Payments<br>of \$20,000 per year. | \$140,000      |
| Total Notes Payable                                                                                                                                  | <u>140,000</u> |

Bonds Payable

|                                                                                                                                                |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Sewer Construction Bond Payable to the<br>Bankers Trust Co., Interest at 4.95%,<br>Annual Principal Payments of 25,000, Due<br>November, 1990. | 25,000           |
| Total Bonds Payable                                                                                                                            | <u>25,000</u>    |
| Total Notes and Bonds Payable                                                                                                                  | <u>\$165,000</u> |

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1989

Note 2: The annual requirements to amortize the general long-term debt is as follows:

| <u>Year Ending<br/>December 31,</u> | <u>Debt<br/>Retirement</u> |
|-------------------------------------|----------------------------|
| 1990                                | \$ 45,000                  |
| 1991                                | 20,000                     |
| 1992                                | 20,000                     |
| 1993                                | 20,000                     |
| 1994                                | 20,000                     |
| Thereafter                          | <u>40,000</u>              |
| Total                               | <u>\$165,000</u>           |

Note 3: DESIGNATED FUND BALANCES

The Designated Fund Balances in the General Special Revenue and Capital Project Funds are as follows:

General Fund

|                                                                                                        |                  |
|--------------------------------------------------------------------------------------------------------|------------------|
| Designated for 25% of the Construction Completed on Main Street not yet Billed by the State of Vermont | \$ <u>31,167</u> |
| Total General Fund                                                                                     | \$ <u>31,167</u> |

Special Revenue Funds

|                                                       |                  |
|-------------------------------------------------------|------------------|
| Designated for Sewer Fund Expenses                    | \$ (3,185)       |
| Designated for Sidewalk Fund Expenses                 | 3,000            |
| Designated for Sewer Impact Fund Expenses             | 18,975           |
| Designated for West Rutland Development Fund Expenses | <u>2,721</u>     |
| Total Special Revenue Funds                           | \$ <u>21,511</u> |

Capital Project Funds

|                                        |                  |
|----------------------------------------|------------------|
| Designated for River Project Expenses  | \$ 293           |
| Designated for Bridge Fund Expenses    | 2,197            |
| Designated for Equipment Fund Expenses | <u>16,263</u>    |
| Total Capital Project Fund             | \$ <u>18,753</u> |
| Total Designated Fund Balance          | \$ <u>71,431</u> |

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1989

Note 4: OPERATING TRANSFERS

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Note 5: PROPERTY TAXES

Property taxes are due in three equal installments, on May 15, August 15, and become delinquent on November 16. The Town of West Rutland, Vermont bills and collects its own property taxes and also taxes for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the fiscal year ended December 31, 1989, the tax rate is as follows:

|                 |              |
|-----------------|--------------|
| School          | \$1.0560     |
| Town            | .4462        |
| Sewer Bond      | .0208        |
| Fire Protection | .0646        |
| Appropriations  | .0297        |
| Paving          | <u>.0620</u> |

|                                                   |                 |
|---------------------------------------------------|-----------------|
| Total Tax Rate/Per \$100<br>of Assessed Valuation | <u>\$1.6793</u> |
|---------------------------------------------------|-----------------|

Note 6: APPROPRIATIONS

Appropriations paid from the General Fund in 1989 were approved at the town meeting as follows:

| <u>Article</u> | <u>Appropriation</u>                            | <u>Amount</u>    |
|----------------|-------------------------------------------------|------------------|
| 7              | Rutland Mental Health Services, Inc.            | \$ 2,997         |
| 8              | Southwestern Vermont Area Agency on Aging       | 1,000            |
| 9              | Rutland County Retired Senior Volunteer Program | 325              |
| 10             | Rutland Area Visiting Nurse Association, Inc.   | 3,710            |
| 11             | Bennington Rutland Opportunity Council          | 630              |
| 12             | Rutland Regional Ambulance Service              | 14,879           |
| 15             | Rutland Industrial Development Corporation      | <u>2,853</u>     |
|                | Total                                           | <u>\$ 26,394</u> |

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1989

Note 7: CONTINGENT LITIGATION

There is potential litigation against the Town of West Rutland, Vermont. It is too early to estimate the outcome or amount of monetary damages, if any, at this point in time.

Note 8: LOAN RECEIVABLE

Loan Receivable consist of the following at December 31, 1989:

|                                                                        |                  |
|------------------------------------------------------------------------|------------------|
| Loan Receivable, Daamen, Inc., Due September,<br>2007, at 6% Interest, | <u>\$ 70,320</u> |
|------------------------------------------------------------------------|------------------|

Note 9: BUDGETED DEFICIT - GENERAL FUND

The Town of West Rutland budgeted \$27,453 of the prior year's Fund Surplus as an expenditure which results in the current year's budgeted deficiency of revenue over expenditures of \$27,453.

Note 10: BUDGETED DEFICIT - SEWER FUND

The Town of West Rutland budgeted \$1,657 of the prior year's Fund Surplus as an expenditure which results in the current year's budgeted deficiency of revenue over expenditures of \$1,657.

Note 11: RESTRICTED FUND BALANCE

The Restricted Fund Balance in the Special Revenue Funds is as follows:

|                                       |                 |
|---------------------------------------|-----------------|
| Restricted for Industrial Development |                 |
| Revolving Loan Fund                   | <u>\$20,190</u> |
| Total Restricted Fund Balance         | <u>\$20,190</u> |

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1989

Note 12: SEWER FUND - BUDGETARY BASIS

The Budget and Actual Statement of the Sewer Fund (Exhibit IV) is prepared based on the operating budget without the activity of the Sewer Equipment savings account. A reconciliation of the excess (deficiency) of revenue over expenditures is as follows:

|                                                                             |                          |
|-----------------------------------------------------------------------------|--------------------------|
| Excess/(Deficiency) of Revenue Over Expenditures - Schedule A-2             | \$(13,370)               |
| Interest Earned on Equipment Savings                                        | (420)                    |
| Equipment Purchased from Equipment Savings                                  | 10,237                   |
| Budgeted Transfer from Operating Account to Equipment Savings               | (7,000)                  |
| Transfer of Proceeds of Sale of Equipment to Equipment Savings              | <u>(900)</u>             |
| Excess/(Deficiency) of Revenue Over Expenses - Budgetary Basis - Exhibit IV | <u><u>\$(11,453)</u></u> |

TOWN OF WEST RUTLAND, VERMONT  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
 (ARISING FROM CASH TRANSACTIONS)  
 ALL SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1989

|                                                  | Sewer<br>Fund   | Sidewalk<br>Fund | West<br>Rutland<br>Development<br>Fund | Industrial<br>Development<br>Revolving<br>Loan Fund | RDAG         | Sewer<br>Impact<br>Fund | Totals<br>(Memorandum<br>Only) |
|--------------------------------------------------|-----------------|------------------|----------------------------------------|-----------------------------------------------------|--------------|-------------------------|--------------------------------|
| <u>ASSETS</u>                                    |                 |                  |                                        |                                                     |              |                         |                                |
| Cash - Checking                                  | \$ 605          | \$ 0             | \$ 0                                   | \$ 0                                                | \$100        | \$ 0                    | \$ 705                         |
| Cash - Savings                                   | 6,486           | 3,000            | 2,721                                  | 15,360                                              | 0            | 18,975                  | 46,542                         |
| Loan Receivable                                  | <u>0</u>        | <u>0</u>         | <u>0</u>                               | <u>70,320</u>                                       | <u>0</u>     | <u>0</u>                | <u>70,320</u>                  |
| TOTAL ASSETS                                     | <u>\$ 7,091</u> | <u>\$3,000</u>   | <u>\$2,721</u>                         | <u>\$85,680</u>                                     | <u>\$100</u> | <u>\$18,975</u>         | <u>117,567</u>                 |
| <u>LIABILITIES AND FUND BALANCES</u>             |                 |                  |                                        |                                                     |              |                         |                                |
| <u>Liabilities:</u>                              |                 |                  |                                        |                                                     |              |                         |                                |
| Due to Economic<br>Development<br>Administration | \$ 0            | \$ 0             | \$ 0                                   | \$65,490                                            | \$ 0         | \$ 0                    | \$ 65,490                      |
| Due to General Fund                              | <u>10,276</u>   | <u>0</u>         | <u>0</u>                               | <u>0</u>                                            | <u>100</u>   | <u>0</u>                | <u>10,376</u>                  |
| Total Liabilities                                | <u>10,276</u>   | <u>0</u>         | <u>0</u>                               | <u>65,490</u>                                       | <u>100</u>   | <u>0</u>                | <u>75,866</u>                  |
| <u>Fund Balances:</u>                            |                 |                  |                                        |                                                     |              |                         |                                |
| Restricted - Note 11                             | 0               | 0                | 0                                      | 20,190                                              | 0            | 0                       | 20,190                         |
| Designated - Note 3                              | <u>(3,185)</u>  | <u>3,000</u>     | <u>2,721</u>                           | <u>0</u>                                            | <u>0</u>     | <u>18,975</u>           | <u>21,511</u>                  |
| Total Fund Balances                              | <u>(3,185)</u>  | <u>3,000</u>     | <u>2,721</u>                           | <u>20,190</u>                                       | <u>0</u>     | <u>18,975</u>           | <u>41,701</u>                  |
| TOTAL LIABILITIES<br>AND FUND BALANCES           | <u>\$ 7,091</u> | <u>\$3,000</u>   | <u>\$2,721</u>                         | <u>\$85,680</u>                                     | <u>\$100</u> | <u>\$18,975</u>         | <u>\$117,567</u>               |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1989

|                                 | Sewer<br>Fund  | Sidewalk<br>Fund | West<br>Rutland<br>Development<br>Fund | Industrial<br>Development<br>Revolving<br>Loan Fund | RDAG          | Sewer<br>Impact<br>Fund | Totals<br>(Memorandum<br>Only) |
|---------------------------------|----------------|------------------|----------------------------------------|-----------------------------------------------------|---------------|-------------------------|--------------------------------|
| Revenue:                        |                |                  |                                        |                                                     |               |                         |                                |
| Interest Income                 | \$ 420         | \$ 0             | \$ 215                                 | \$ 606                                              | \$ 0          | \$ 0                    | \$ 1,241                       |
| User Fees                       | 178,224        | 0                | 0                                      | 0                                                   | 0             | 20,676                  | 198,900                        |
| Miscellaneous                   | 3,270          | 0                | 0                                      | 0                                                   | 0             | 0                       | 3,270                          |
| Sludge Fee                      | 10,449         | 0                | 0                                      | 0                                                   | 0             | 0                       | 10,449                         |
| Grants                          | 0              | 0                | 0                                      | 0                                                   | 50,000        | 0                       | 50,000                         |
| Loan Repayment -<br>Interest    | 0              | 0                | 0                                      | 4,290                                               | 0             | 0                       | 4,290                          |
| Total Revenue                   | <u>192,363</u> | <u>0</u>         | <u>215</u>                             | <u>4,896</u>                                        | <u>50,000</u> | <u>20,676</u>           | <u>268,150</u>                 |
| Expenditures:                   |                |                  |                                        |                                                     |               |                         |                                |
| Community Development           | 0              | 0                | 0                                      | 0                                                   | 50,000        | 0                       | 50,000                         |
| Maintenance                     | 29,207         | 0                | 0                                      | 0                                                   | 0             | 0                       | 29,207                         |
| Salaries                        | 48,139         | 0                | 0                                      | 0                                                   | 0             | 0                       | 48,139                         |
| Benefits                        | 8,313          | 0                | 0                                      | 0                                                   | 0             | 0                       | 8,313                          |
| Workmen's Compensation          | 886            | 0                | 0                                      | 0                                                   | 0             | 0                       | 886                            |
| Unemployment                    | 191            | 0                | 0                                      | 0                                                   | 0             | 0                       | 191                            |
| Administrative<br>Reimbursement | 10,000         | 0                | 0                                      | 0                                                   | 0             | 0                       | 10,000                         |
| FICA                            | 3,615          | 0                | 0                                      | 0                                                   | 0             | 0                       | 3,615                          |
| Insurance                       | 4,640          | 0                | 0                                      | 0                                                   | 0             | 0                       | 4,640                          |
| Chemicals                       | 3,306          | 0                | 0                                      | 0                                                   | 0             | 0                       | 3,306                          |
| Equipment                       | 10,923         | 0                | 0                                      | 0                                                   | 0             | 0                       | 10,923                         |
| Utilities                       | 16,806         | 0                | 0                                      | 0                                                   | 0             | 0                       | 16,806                         |

|                                                                                            |                   |                 |                 |                 |               |                  |                  |
|--------------------------------------------------------------------------------------------|-------------------|-----------------|-----------------|-----------------|---------------|------------------|------------------|
| Contract Services                                                                          | 1,496             | 0               | 0               | 0               | 0             | 0                | 1,496            |
| Fuel                                                                                       | 3,209             | 0               | 0               | 0               | 0             | 0                | 3,209            |
| Office Supplies                                                                            | 79                | 0               | 0               | 0               | 0             | 0                | 79               |
| Miscellaneous                                                                              | 5,770             | 0               | 320             | 0               | 0             | 1,701            | 7,791            |
| Bond & Interest                                                                            | 27,575            | 0               | 0               | 0               | 0             | 0                | 27,575           |
| Sludge Management                                                                          | 32,478            | 0               | 0               | 0               | 0             | 0                | 32,478           |
| Total Expenditures                                                                         | <u>206,633</u>    | <u>0</u>        | <u>320</u>      | <u>0</u>        | <u>50,000</u> | <u>1,701</u>     | <u>258,654</u>   |
| Excess/(Deficiency) of<br>Revenue Over Expenditures                                        | (14,270)          | 0               | (105)           | 4,896           | 0             | 18,975           | 9,496            |
| Other Financing<br>Sources/(Uses):                                                         |                   |                 |                 |                 |               |                  |                  |
| Operating Transfers -<br>Transfer from General<br>Fund - Note 4                            | <u>900</u>        | <u>3,000</u>    | <u>0</u>        | <u>0</u>        | <u>0</u>      | <u>0</u>         | <u>3,900</u>     |
| Total Other<br>Financing<br>Sources/(Uses)                                                 | <u>900</u>        | <u>3,000</u>    | <u>0</u>        | <u>0</u>        | <u>0</u>      | <u>0</u>         | <u>3,900</u>     |
| Excess/(Deficiency) of<br>Revenue and Other Sources<br>Over Expenditures and<br>Other Uses | (13,370)          | 3,000           | (105)           | 4,896           | 0             | 18,975           | 13,396           |
| Fund Balances -<br>January 1, 1989                                                         | <u>10,185</u>     | <u>0</u>        | <u>2,826</u>    | <u>15,294</u>   | <u>0</u>      | <u>0</u>         | <u>28,305</u>    |
| Fund Balances/(Deficit) -<br>December 31, 1989                                             | <u>\$ (3,185)</u> | <u>\$ 3,000</u> | <u>\$ 2,721</u> | <u>\$20,190</u> | <u>\$ 0</u>   | <u>\$ 18,975</u> | <u>\$ 41,701</u> |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
 (ARISING FROM CASH TRANSACTIONS)  
 CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1989

|                                        | River<br>Project<br>Fund | Bridge<br>Fund  | Equipment<br>Fund | Total<br>(Memorandum<br>Only) |
|----------------------------------------|--------------------------|-----------------|-------------------|-------------------------------|
| <u>ASSETS</u>                          |                          |                 |                   |                               |
| Cash - Checking                        | \$ 293                   | \$ 0            | \$ 0              | \$ 293                        |
| Cash - Savings                         | <u>0</u>                 | <u>2,197</u>    | <u>16,263</u>     | <u>18,460</u>                 |
| TOTAL ASSETS                           | <u>\$ 293</u>            | <u>\$ 2,197</u> | <u>\$16,263</u>   | <u>\$ 18,753</u>              |
| <u>LIABILITIES AND FUND BALANCES</u>   |                          |                 |                   |                               |
| Liabilities                            | \$ 0                     | \$ 0            | \$ 0              | \$ 0                          |
| Fund Balances:                         |                          |                 |                   |                               |
| Undesignated                           | <u>293</u>               | <u>2,197</u>    | <u>16,263</u>     | <u>18,753</u>                 |
| TOTAL LIABILITIES<br>AND FUND BALANCES | <u>\$ 293</u>            | <u>\$ 2,197</u> | <u>\$16,263</u>   | <u>\$ 18,753</u>              |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 (ARISING FROM CASH TRANSACTIONS)  
 CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1989

|                                                                                                                | River<br>Project<br>Fund | Bridge<br>Fund | Equipment<br>Fund | Total<br>(Memorandum<br>Only) |
|----------------------------------------------------------------------------------------------------------------|--------------------------|----------------|-------------------|-------------------------------|
| Revenue:                                                                                                       |                          |                |                   |                               |
| Interest Income                                                                                                | \$ 0                     | \$ 112         | \$ 334            | \$ 446                        |
| Total Revenue                                                                                                  | 0                        | 112            | 334               | 446                           |
| Expenditures:                                                                                                  |                          |                |                   |                               |
| Construction                                                                                                   | 7,525                    | 0              | 0                 | 7,525                         |
| Equipment                                                                                                      | 0                        | 0              | 2,073             | 2,073                         |
| Bank Charge                                                                                                    | 7                        | 0              | 0                 | 7                             |
| Total Expenditures                                                                                             | 7,532                    | 0              | 2,073             | 9,605                         |
| Excess/(Deficiency) of Revenue<br>Over Expenditures                                                            | (7,532)                  | 112            | (1,739)           | (9,159)                       |
| Other Financing Sources/(Uses):                                                                                |                          |                |                   |                               |
| Operating Transfers In:                                                                                        |                          |                |                   |                               |
| Transfer From General Fund -<br>Note 4                                                                         | 0                        | 0              | 10,000            | 10,000                        |
| Total Other Financing<br>Sources                                                                               | 0                        | 0              | 10,000            | 10,000                        |
| Excess/(Deficiency) of Revenue and<br>Other Financing Sources Over<br>Expenditures and Other Financing<br>Uses | (7,532)                  | 112            | 8,261             | 841                           |
| Fund Balances - January 1, 1989                                                                                | 7,825                    | 2,085          | 8,002             | 17,912                        |
| Fund Balances - December 31, 1989                                                                              | \$ 293                   | \$ 2,197       | \$ 16,263         | \$ 18,753                     |

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
 COMBINING STATEMENT OF ASSETS, LIABILITIES  
 AND FUND BALANCE  
 (ARISING FROM CASH TRANSACTIONS)  
 AGENCY FUNDS  
 DECEMBER 31, 1989

|                                       | <u>Agency</u>         |                       | <u>Totals</u>      |
|---------------------------------------|-----------------------|-----------------------|--------------------|
|                                       | <u>Richard Dodds</u>  | <u>Michael</u>        | <u>(Memorandum</u> |
|                                       | <u>Escrow Account</u> | <u>Escrow Account</u> | <u>Only)</u>       |
| <u>ASSETS</u>                         |                       |                       |                    |
| Cash - Money Market                   | \$2,342               | \$7,500               | \$9,842            |
| TOTAL ASSETS                          | <u>\$2,342</u>        | <u>\$7,500</u>        | <u>\$9,842</u>     |
| <u>LIABILITIES</u>                    |                       |                       |                    |
| Due to Developers                     | \$2,342               | \$7,500               | \$9,842            |
| Total Liabilities                     | <u>2,342</u>          | <u>7,500</u>          | <u>9,842</u>       |
| Fund Balance                          | <u>0</u>              | <u>0</u>              | <u>0</u>           |
| TOTAL LIABILITIES<br>AND FUND BALANCE | <u>\$2,342</u>        | <u>\$7,500</u>        | <u>\$9,842</u>     |

The accompanying notes are an integral part of this financial statement.

# WEST RUTLAND BRIDGE ACCOUNT

|                           | 1989              | 1988               |
|---------------------------|-------------------|--------------------|
| Opening Balance January 1 | \$2,084.78        | \$11,860.27        |
| Interest                  | \$112.37          | \$602.56           |
|                           | <u>\$2,197.15</u> | <u>\$12,462.83</u> |
| Less Disbursements        |                   |                    |
| Bridge #16                |                   | \$10,378.05        |
| Balance 12/31             | <u>\$2,197.15</u> | <u>\$2,084.78</u>  |

LANDFARMING ESCROW ACCOUNT  
(Michael Lovullo/Mead St.)

This account has been established as part of an agreement between Michael Lovullo, the Town of West Rutland, and the State of Vermont to assure that fuel oil contaminated soil removed from the Lovullo property on Mead Street is properly landfarm processed at the former town landfill. When the processing is completed, the town will use the approximately 1000 cy of decontaminated soil for part of the final landfill closure cover material.

|                            | 1989       |
|----------------------------|------------|
| Opening Balance November 9 | \$7,500.00 |
| Interest                   | \$0.00 *   |
|                            | <hr/>      |
|                            | \$7,500.00 |
| Balance December 31        | \$7,500.00 |
| *90 Day Account            |            |

# SUMMARY OF CAPITAL EQUIPMENT ACCOUNT

|                               | <u>1989</u>     | <u>1988</u>     |
|-------------------------------|-----------------|-----------------|
| Opening Balance Jan. 1        | \$ 8,001.64     | \$ 166.51       |
| Deposit From Gen'l Account    | 10,000.00       | 10,000.00       |
| Deposit From Sewer Equip.     | 0.00            | 0.00            |
| Interest                      | 333.87          | 45.13           |
| Deposit Closed Ckg. Balance   | <u>0.00</u>     | <u>0.00</u>     |
| Total                         | \$ 18,335.51    | \$ 10,211.64    |
| Disbursements                 |                 |                 |
| Bank Service Charges          | 0.00            | 10.00           |
| Plow for 1 Ton                | <u>2,073.50</u> | <u>2,200.00</u> |
|                               | \$ 2,073.50     | \$ 2,210.00     |
| Opening Balance Plus Receipts | \$ 18,335.51    | \$ 10,211.64    |
| Less Disbursements            | <u>2,073.50</u> | <u>2,210.00</u> |
|                               | \$ 16,262.01    | \$ 8,001.64     |

# RICHARD DODDS ESCROW ACCOUNT

|                           | <u>1989</u>   | <u>1988</u>   |
|---------------------------|---------------|---------------|
| Opening Balance January 1 | \$ 2,206.15   | \$ 2,087.13   |
| Interest                  | <u>135.61</u> | <u>119.02</u> |
| Balance 12/31             | \$ 2,341.76   | \$ 2,206.15   |

Balance in this account will be paid to F.P. Elnicki for completion of Westside Court when matters in dispute between Elnicki and the town are resolved.

# WEST RUTLAND SIDEWALK ACCOUNT

This account was established with 1989 budgeted funds for repair and replacement of deteriorated sidewalks. 1990 budgeted funds will be added to fund a significant sidewalk improvement project in the summer of 1990. We anticipate that new sidewalks may be installed on Elm and Proctor in conjunction with the Post Office Drainage project.

|                             | <u>1989</u>       |
|-----------------------------|-------------------|
| Opening Deposit December 21 | \$3,000.00        |
| Interest *                  | <u>\$0.00</u>     |
|                             | <u>\$3,000.00</u> |
| Balance December 31         | <u>\$3,000.00</u> |

# WEST RUTLAND DEVELOPMENT PROMOTION ACCOUNTS

|                    | <u>Reg. Savings</u> | <u>Time Savings</u> | <u>Total</u>  |
|--------------------|---------------------|---------------------|---------------|
| Opening Balance    |                     |                     |               |
| January 1, 1989    | \$ 568.60           | \$ 2,257.47         | \$ 2,826.07   |
| Interest Earned    | 24.83               | 200.98              | 225.81        |
| Less: Travel Info. |                     |                     |               |
| Council Signs      | 200.00              |                     |               |
| Aerial Photos      | <u>120.00</u>       | <u>          </u>   | <u>320.00</u> |
| Balance            |                     |                     |               |
| December 31, 1989  | \$ 273.43           | \$ 2,458.45         | \$ 2,731.88   |

## WEST RUTLAND INDUSTRIAL DEVELOPMENT REVOLVING LOAN FUND

### BALANCE SHEET DECEMBER 31,

| <u>Assets</u>                       | <u>1989</u>        | <u>1988</u>        |
|-------------------------------------|--------------------|--------------------|
| Savings Account (Mortgage Payments) | \$15,360.19        | \$ 8,306.02        |
| Principal Receivables               | <u>69,947.80</u>   | <u>72,127.32</u>   |
| <u>Total Assets</u>                 | \$85,307.99        | \$80,433.34        |
| <u>Liabilities</u>                  |                    |                    |
| Repayment Due EDA                   | <u>\$65,490.00</u> | <u>\$65,490.00</u> |
| <u>Total Liabilities</u>            | \$65,490.00        | \$65,490.00        |
| Fund Balance 12/31/89               | <u>\$19,817.99</u> | <u>\$14,943.34</u> |
| Total Liabilities & Fund Balance    | \$85,307.99        | \$80,433.34        |

N.B. This fund established by EDA grant funds awarded to West Rutland in 1984. \$75,000.00 was loaned to Daamen, Inc. at 6% for 20 years. \$65,490.00 plus interest be repaid to the EDA. The remainder of the total mortgage payments will be available to the town and WRDC for reloan.

## TOWN OF WEST RUTLAND

## SELECTMEN'S BUDGET

## REVENUE

| CODE                   | ITEM            | 89 BUDGET    | 89 ACTUAL    | VARIANCE<br>favorable<br>(unfavorable) | 90 PROPOSED  |
|------------------------|-----------------|--------------|--------------|----------------------------------------|--------------|
| 4000                   | FUND BALANCE    | \$27,453.33  | \$27,453.33  |                                        | (\$4,599.00) |
| 4010                   | PROPERTY TAXES  | \$396,124.67 | \$396,124.67 |                                        | \$455,294.00 |
| 4016                   | ST AID HIGHWAY  | \$52,000.00  | \$54,878.30  | \$2,878.30                             | \$56,650.00  |
| 4017                   | CRASH           |              | \$1,824.98   | \$1,824.98                             |              |
| 4018                   | RAILROAD TAX    | \$1,800.00   | \$1,802.00   | \$2.00                                 | \$1,800.00   |
| 4019                   | SEWER ADMIN     | \$10,000.00  | \$10,000.00  |                                        | \$12,000.00  |
| 4020                   | ORDIN. FINES    | \$4,000.00   | \$1,559.00   | (\$2,441.00)                           | \$1,500.00   |
| 4021                   | BRIDGE ACC'T    | \$4,600.00   | \$3,033.60   | (\$1,566.40)                           | \$3,000.00   |
| 4022                   | SOLID WASTE     | \$1,000.00   | \$625.00     | (\$375.00)                             | \$1,000.00   |
| 4024                   | PLOWING/MOWING  | \$5,500.00   | \$5,500.00   |                                        | \$2,250.00   |
| 4025                   | CLERK FEES      | \$11,000.00  | \$10,378.00  | (\$622.00)                             | \$11,000.00  |
| 4026                   | ZONING          | \$4,000.00   | \$6,634.38   | \$2,634.38                             | \$5,000.00   |
| 4027                   | COPIER          | \$600.00     | \$732.50     | \$132.50                               | \$600.00     |
| 4028                   | DOG LICENSES    | \$1,150.00   | \$987.00     | (\$163.00)                             | \$1,000.00   |
| 4029                   | TREAS SAL SCH   | \$9,400.00   | \$9,400.00   |                                        | \$9,400.00   |
| 4030                   | INTEREST        | \$3,000.00   | \$4,916.22   | \$1,916.22                             | \$3,000.00   |
| 4032                   | TOWN HALL RENT  | \$2,400.00   | \$2,400.00   |                                        | \$2,400.00   |
| 4033                   | EQUIP RENTAL    | \$500.00     |              | (\$500.00)                             |              |
| 4034                   | LIQUOR LICENSES | \$850.00     | \$705.00     | (\$145.00)                             | \$800.00     |
| 4036                   | DOG FINES       | \$300.00     | \$60.00      | (\$240.00)                             | \$150.00     |
| 4038                   | DEL TAX INT/PEN | \$10,000.00  | \$9,904.38   | (\$95.62)                              | \$10,000.00  |
| 4040                   | ACT 200 PLNG    | \$3,500.00   | \$6,649.00   | \$3,149.00                             | \$6,625.00   |
| 4042                   | VSAC RECREATION | \$500.00     | \$762.88     | \$262.88                               | \$500.00     |
| 4045                   | FOREST FIRES    |              | \$665.77     | \$665.77                               |              |
| 4046                   | PERMITS         | \$500.00     |              | (\$500.00)                             |              |
| 4050                   | FUEL REIMBURSE  | \$3,000.00   | \$3,418.27   | \$418.27                               |              |
| 4052                   | PHONE REIMBURSE | \$200.00     | \$241.56     | \$41.56                                | \$200.00     |
| 4054                   | MISCELLANEOUS   | \$4,000.00   | \$6,444.39   | \$2,444.39                             | \$4,000.00   |
| 4060                   | REC PLAYGROUP   | \$9,900.00   | \$8,376.00   | (\$1,524.00)                           | \$11,540.00  |
| 4065                   | REC SUMMER      | \$2,000.00   | \$2,416.45   | \$416.45                               | \$2,000.00   |
| REVENUE-PROPERTY TAXES |                 | \$145,700.00 | \$154,314.68 | \$8,614.68                             | \$141,816.00 |
| TOTAL REVENUE          |                 | \$569,278.00 | \$577,892.68 | \$8,614.68                             | \$597,110.00 |

# SELECTMEN'S BUDGET

## EXPENDITURES

| CODE | ITEM           | 89 BUDGET | 89 ACTUAL | VARIANCE<br>favorable<br>(unfavorable) | 90 PROPOSED |
|------|----------------|-----------|-----------|----------------------------------------|-------------|
| 2050 | TAX ABATEMENTS | \$500.00  |           | \$500.00                               | \$500.00    |

## NOTES

|      |                       |             |             |          |             |
|------|-----------------------|-------------|-------------|----------|-------------|
| 2300 | TN DEBT PRIN          | \$20,000.00 | \$20,000.00 |          | \$20,000.00 |
|      | SUB TOTAL/DEBT+ABATEM | \$20,500.00 | \$20,000.00 | \$500.00 | \$20,500.00 |

## ADMINISTRATION

|      |                             |              |              |              |              |
|------|-----------------------------|--------------|--------------|--------------|--------------|
| 5010 | MGR'S SALARY                | \$29,000.00  | \$29,000.00  |              | \$30,740.00  |
| 5012 | MGR'S EXPENSE               | \$2,000.00   | \$2,000.00   |              | \$2,000.00   |
| 5014 | TREAS SALARY                | \$12,550.00  | \$12,550.00  |              | \$12,550.00  |
| 5016 | TREAS EXPENSE               | \$300.00     | \$300.00     |              | \$500.00     |
| 5017 | TN CLERK SAL                | \$14,000.00  | \$14,000.00  |              | \$14,840.00  |
| 5018 | TN CLERK SUPP               | \$1,900.00   | \$1,852.74   | \$47.26      | \$1,828.00   |
| 5019 | BCA ASS'T                   |              |              |              | \$1,872.00   |
| 5020 | TN OFFICIAL EXP             | \$500.00     | \$613.40     | (\$113.40)   | \$500.00     |
| 5032 | LISTERS                     | \$8,000.00   | \$7,964.96   | \$35.04      | \$4,500.00   |
| 5034 | SELECTMEN SAL               | \$2,750.00   | \$2,750.00   |              | \$2,750.00   |
| 5036 | PLANNING/ZONING             | \$5,431.00   | \$4,138.58   | \$1,292.42   | \$2,000.00   |
| 5038 | ZONING ADMIN                | \$7,000.00   | \$7,000.00   |              | \$7,420.00   |
| 5040 | HEALTH OFFICER              | \$860.00     | \$860.00     |              | \$911.60     |
| 5048 | BOOKKEEPER/SEC              | \$17,500.00  | \$17,475.60  | \$24.40      | \$18,720.00  |
| 5051 | AUDITING                    | \$7,800.00   | \$8,200.00   | (\$400.00)   | \$5,400.00   |
| 5052 | ELECTIONS                   | \$1,450.00   | \$787.86     | \$662.14     | \$3,600.00   |
| 5054 | TAX BILLING                 |              | \$735.90     | (\$735.90)   |              |
| 5055 | DATA PROCESSING             | \$9,000.00   | \$8,330.32   | \$669.68     | \$4,500.00   |
| 5056 | LEGAL FEES                  | \$5,000.00   | \$5,059.55   | (\$59.55)    | \$5,500.00   |
| 5058 | ENGINEERING SVC             | \$1,500.00   | \$372.75     | \$1,127.25   | \$2,000.00   |
| 5060 | OFFICE SUPPLIES             | \$2,000.00   | \$2,993.15   | (\$993.15)   | \$2,500.00   |
| 5061 | COPIER                      |              |              |              | \$500.00     |
| 5062 | TELEPHONE                   | \$2,100.00   | \$2,375.05   | (\$275.05)   | \$2,250.00   |
| 5064 | POSTAGE                     | \$1,700.00   | \$1,098.40   | \$601.60     | \$1,700.00   |
| 5066 | TOWN REPORT                 | \$2,000.00   | \$2,103.14   | (\$103.14)   | \$2,200.00   |
| 5068 | ADVERTISING                 | \$2,600.00   | \$2,709.04   | (\$109.04)   | \$2,600.00   |
| 5070 | DEL TAX EXPENSE             | \$500.00     | \$89.58      | \$410.42     | \$500.00     |
| 5080 | REGIONAL PLNG               | \$500.00     | \$500.00     |              | \$500.00     |
| 5082 | VLCT DUES                   | \$909.00     | \$909.00     |              | \$964.00     |
| 5090 | MISCELLANEOUS               | \$4,410.00   | \$9,365.65   | (\$4,955.65) | \$4,500.00   |
| 5095 | TOWN FARM WATER             | \$2,000.00   | \$2,442.63   | (\$442.63)   | \$2,000.00   |
| 5096 | 89 AUDIT ADJ                |              | \$240.70     | (\$240.70)   |              |
|      | SUBTOTAL/<br>ADMINISTRATION | \$145,260.00 | \$148,818.00 | (\$3,558.00) | \$142,345.60 |

# SELECTMEN'S BUDGET

| CODE                        | ITEM            | 89 BUDGET    | 89 ACTUAL    | VARIANCE      | 90 PROPOSED  |
|-----------------------------|-----------------|--------------|--------------|---------------|--------------|
| TOWN HIGHWAYS               |                 |              |              |               |              |
| 5105                        | EQUIP SAVINGS   | \$10,000.00  | \$10,000.00  |               | \$15,000.00  |
| 5110                        | LABOR           | \$58,000.00  | \$57,748.25  | \$251.75      | \$65,800.00  |
| 5115                        | SALT            | \$12,000.00  | \$24,230.46  | (\$12,230.46) | \$14,000.00  |
| 5120                        | SAND            | \$5,500.00   | \$6,024.61   | (\$524.61)    | \$7,000.00   |
| 5125                        | CULVERTS        | \$5,000.00   | \$11,389.20  | (\$6,389.20)  | \$5,500.00   |
| 5130                        | GRAVEL          | \$10,000.00  | \$9,769.13   | \$230.87      | \$10,000.00  |
| 5134                        | HOT MIX         | \$1,500.00   | \$4,224.58   | (\$2,724.58)  | \$2,500.00   |
| 5135                        | RESURFACING     | \$45,000.00  | \$649.00     | \$44,351.00   | \$45,000.00  |
| 5140                        | CHLORIDE        | \$2,500.00   | \$3,110.80   | (\$610.80)    | \$2,700.00   |
| 5145                        | COLD PATCH      | \$3,000.00   | \$7,194.32   | (\$4,194.32)  | \$6,000.00   |
| 5150                        | ROADSIDE MOWING | \$600.00     | \$977.88     | (\$377.88)    | \$800.00     |
| 5155                        | TREE WORK       | \$2,000.00   | \$735.00     | \$1,265.00    | \$1,000.00   |
| 5160                        | TRAFFIC SIGNS   | \$800.00     | \$1,186.06   | (\$386.06)    | \$800.00     |
| 5165                        | TOOLS AND MISC. | \$2,000.00   | \$1,176.43   | \$823.57      | \$2,000.00   |
| 5170                        | EQUIP RENTAL    | \$10,000.00  | \$8,514.52   | \$1,485.48    | \$10,000.00  |
| 5170.1                      | MAIN ST REPAIR  |              | \$1,475.00   | (\$1,475.00)  |              |
| 5175                        | EQUIP PURCHASE  | \$500.00     |              | \$500.00      | \$500.00     |
| 5180                        | BRIDGES         | \$3,000.00   | \$6,164.72   | (\$3,164.72)  |              |
| 5180.1                      | BRIDGE 11/DEWEY |              | \$63,453.43  | (\$63,453.43) | \$1,900.00   |
| 5190                        | CHANNEL MAINT   | \$3,000.00   | \$1,022.72   | \$1,977.28    | \$3,000.00   |
| 5192                        | SIDEWALK REPAIR | \$3,000.00   | \$3,000.00   |               | \$3,000.00   |
| 5194                        | STREET CLEANING |              |              |               | \$4,000.00   |
| 5195                        | H2O LINE SETTLE |              | \$1,229.00   | (\$1,229.00)  |              |
| SUB TOTAL/<br>TOWN HIGHWAYS |                 |              |              |               |              |
|                             |                 | \$177,400.00 | \$223,275.11 | (\$45,875.11) | \$200,500.00 |

| CODE                    | ITEM            | 89 BUDGET   | 89 ACTUAL   | VARIANCE     | 90 PROPOSED |
|-------------------------|-----------------|-------------|-------------|--------------|-------------|
| INSURANCE               |                 |             |             |              |             |
| 5210                    | BC/BS           | \$18,900.00 | \$11,078.16 | \$7,821.84   | \$15,000.00 |
| 5212                    | FICA            | \$13,350.00 | \$13,391.95 | (\$41.95)    | \$14,075.00 |
| 5214                    | VEHICLES        | \$10,000.00 | \$6,636.00  | \$3,364.00   | \$8,000.00  |
| 5216                    | WORKERS COMP    | \$3,900.00  | \$6,228.00  | (\$2,328.00) | \$6,300.00  |
| 5218                    | LIAB & BLDGS    | \$9,000.00  | \$5,567.74  | \$3,432.26   | \$8,000.00  |
| 5220                    | VMERS           | \$5,068.00  | \$2,605.00  | \$2,463.00   | \$5,804.40  |
| 5222                    | UNEMP COMP      | \$1,000.00  | \$388.59    | \$611.41     | \$545.00    |
| 5224                    | DISABILITY      | \$650.00    | \$636.05    | \$13.95      | \$700.00    |
| 5226                    | BOND            | \$1,000.00  | \$726.00    | \$274.00     | \$1,000.00  |
| 5228                    | PUBLIC OFF LIAB | \$2,200.00  | \$1,808.36  | \$391.64     | \$2,200.00  |
| SUB TOTAL/<br>INSURANCE |                 |             |             |              |             |
|                         |                 | \$65,068.00 | \$49,065.85 | \$16,002.15  | \$61,624.40 |

# SELECTMEN'S BUDGET

| CODE                   | ITEM                       | 89 BUDGET   | 89 ACTUAL   | VARIANCE     | 90 PROPOSED |
|------------------------|----------------------------|-------------|-------------|--------------|-------------|
| TRUCKS AND MAINTENANCE |                            |             |             |              |             |
| 5255                   | GAS,OIL,DIESEL             | \$11,000.00 | \$9,429.61  | \$1,570.39   | \$11,000.00 |
| 5260                   | REPAIR PARTS               | \$5,000.00  | \$5,643.32  | (\$643.32)   | \$6,000.00  |
| 5265                   | OUTSIDE REPAIRS            | \$5,000.00  | \$7,656.47  | (\$2,656.47) | \$5,000.00  |
| 5270                   | TIRES/CHNS/BATT            | \$2,900.00  | \$3,286.32  | (\$386.32)   | \$3,500.00  |
| 5275                   | PLOW BLADES                | \$1,000.00  | \$1,455.09  | (\$455.09)   | \$1,500.00  |
| 5280                   | TOOLS & EQUIP              | \$1,000.00  | \$538.10    | \$461.90     | \$1,000.00  |
| 5285                   | RADIOS                     | \$500.00    |             | \$500.00     | \$500.00    |
|                        | SUB TOTAL/<br>TRUCKS/MAINT | \$26,400.00 | \$28,008.91 | (\$1,608.91) | \$28,500.00 |
| AUXILIARY SERVICES     |                            |             |             |              |             |
| 5310                   | ST/TRAFF LITES             | \$31,000.00 | \$30,909.27 | \$90.73      | \$31,000.00 |
| 5315                   | SOLID WASTE MGT            | \$10,000.00 | \$1,315.46  | \$8,684.54   | \$10,000.00 |
| 5320                   | LIBRARY                    | \$8,000.00  | \$8,000.00  |              | \$8,500.00  |
| 5325                   | HUMANE SOCIETY             | \$600.00    | \$588.25    | \$11.75      | \$600.00    |
| 5330                   | MEMORIAL DAY               | \$100.00    | \$50.00     | \$50.00      | \$100.00    |
| 5335                   | RCSWD TAX                  |             |             |              |             |
| 5340                   | FOREST FIRES               | \$500.00    | \$1,439.70  | (\$939.70)   | \$500.00    |
|                        | SUB TOTAL/<br>AUX SVCS     | \$50,200.00 | \$42,302.68 | \$7,897.32   | \$50,700.00 |
| RECREATION             |                            |             |             |              |             |
| 5350                   | CVPS                       | \$400.00    | \$75.47     | \$324.53     | \$400.00    |
| 5355                   | LABOR                      | \$4,000.00  | \$6,634.35  | (\$2,634.35) | \$5,000.00  |
| 5360                   | SUPPLIES                   | \$2,550.00  | \$2,266.60  | \$283.40     | \$2,550.00  |
| 5361                   | PLAYGROUP                  | \$9,990.00  | \$10,175.51 | (\$185.51)   | \$11,540.00 |
| 5365                   | FACILITY MAINT             | \$3,000.00  | \$2,358.05  | \$641.95     | \$6,000.00  |
| 5370                   | DISC JOCKEY                | \$900.00    | \$250.00    | \$650.00     | \$400.00    |
| 5375                   | LITTLE LEAGUE              | \$100.00    | \$100.00    |              | \$100.00    |
|                        | SUB TOTAL/<br>RECREATION   | \$20,940.00 | \$21,859.98 | (\$919.98)   | \$25,990.00 |
| TOWN HALL              |                            |             |             |              |             |
| 5415                   | CLEANING SVC               | \$1,875.00  | \$1,868.88  | \$6.12       | \$4,000.00  |
| 5420                   | CVPS                       | \$2,000.00  | \$2,399.58  | (\$399.58)   | \$2,500.00  |
| 5425                   | ENERGY CONSERV.            | \$500.00    | \$593.67    | (\$93.67)    | \$500.00    |
| 5430                   | MISCELLANEOUS              | \$500.00    | \$3,362.70  | (\$2,862.70) | \$2,000.00  |
| 5431                   | WINDOW REHAB               | \$9,000.00  | \$8,189.00  | \$811.00     | \$3,000.00  |
| 5433                   | CARPET & PAINT             |             |             |              | \$3,000.00  |
| 5435                   | FUEL OIL                   | \$3,000.00  | \$2,804.00  | \$196.00     | \$3,500.00  |
|                        | SUB TOTAL<br>TOWN HALL     | \$16,875.00 | \$19,217.63 | (\$2,342.63) | \$18,500.00 |

# SELECTMEN'S BUDGET

| CODE            | ITEM                                             | 89 BUDGET    | 89 ACTUAL     | VARIANCE      | 90 PROPOSED  |
|-----------------|--------------------------------------------------|--------------|---------------|---------------|--------------|
| TOWN GARAGE     |                                                  |              |               |               |              |
| 5455            | FUEL OIL                                         | \$1,500.00   | \$446.65      | \$1,053.35    | \$2,500.00   |
| 5460            | REPAIRS                                          | \$5,000.00   | \$3,480.76    | \$1,519.24    | \$4,000.00   |
| 5465            | TELEPHONE                                        | \$500.00     | \$746.47      | (\$246.47)    | \$600.00     |
| 5470            | CVPS                                             | \$375.00     | \$246.78      | \$128.22      | \$250.00     |
|                 | SUB TOTAL/<br>TOWN GARAGE                        | \$7,375.00   | \$4,920.66    | \$2,454.34    | \$7,350.00   |
| LAW ENFORCEMENT |                                                  |              |               |               |              |
| 5510            | OFFICER SVCS                                     | \$12,000.00  | \$11,763.71   | \$236.29      | \$14,000.00  |
|                 | SUB TOTAL/<br>LAW ENFORCEMENT                    | \$12,000.00  | \$11,763.71   | \$236.29      | \$14,000.00  |
| COUNTY TAX      |                                                  |              |               |               |              |
| 5550            | COUNTY TAX                                       | \$7,200.00   | \$7,061.45    | \$138.55      | \$7,500.00   |
|                 | SUB TOTAL/<br>COUNTY TAX                         | \$7,200.00   | \$7,061.45    | \$138.55      | \$7,500.00   |
| INTEREST        |                                                  |              |               |               |              |
| 5610            | TAX ANTICIP                                      | \$9,460.00   | \$12,863.11   | (\$3,403.11)  | \$9,000.00   |
| 5620            | TOWN DEBT                                        | \$9,800.00   | \$10,098.33   | (\$298.33)    | \$9,600.00   |
|                 | SUB TOTAL/<br>INTEREST                           | \$19,260.00  | \$22,961.44   | (\$3,701.44)  | \$18,600.00  |
| CEMETERIES      |                                                  |              |               |               |              |
| 5650            | MAINTENANCE                                      | \$800.00     | \$777.40      | \$22.60       | \$1,000.00   |
|                 | SUB TOTAL/<br>CEMETERIES                         | \$800.00     | \$777.40      | \$22.60       | \$1,000.00   |
|                 | GRAND TOTAL                                      | \$569,278.00 | \$600,033.02  | (\$30,755.02) | \$597,110.00 |
|                 | Revenue - Expenses<br>favorable<br>(unfavorable) |              | (\$22,140.34) | (\$22,140.34) |              |

## CODE 5090 DETAIL Misc. Expenses

|                       |                   |
|-----------------------|-------------------|
| Tree Project          | \$1,245.00        |
| Tax Refunds-Grievance | \$2,392.60        |
| Tax Overpayments      | \$502.11          |
| Fuel Tank Regis.      | \$200.00          |
| Listers File          | \$200.00          |
| Info. Flier Postage   | \$383.80          |
| Land Use Tax Refund   | \$775.28          |
| Miscellaneous         | \$3,666.86        |
| TOTAL                 | <u>\$9,365.65</u> |

## CODE 4054 DETAIL Misc. Revenue

|                   |                   |
|-------------------|-------------------|
| Fire Dist/School  |                   |
| Town Report       | \$788.44          |
| Rotary Tree Proj. | \$200.00          |
| Cent. Comm. Trees | \$1,040.00        |
| Town of Ira       | \$976.00          |
| C&P R.R. Reimb.   | \$879.13          |
| Insurance Refund  | \$1,451.00        |
| Miscellaneous     | \$1,109.82        |
|                   | <u>\$6,444.39</u> |



ENVIRONMENTAL PROTECTION AGENCY REGION I

PRESENTS

THE OPERATION AND MAINTENANCE EXCELLENCE AWARD

TO THE STAFF OF

WEST RUTLAND

WASTEWATER TREATMENT PLANT

IN RECOGNITION OF THEIR COMMITMENT TO CLEAN WATER  
THROUGH OUTSTANDING OPERATION AND MAINTENANCE AND  
CONTINUED COMPLIANCE WITH NPDES EFFLUENT LIMITS

FEBRUARY 1990

*John Seeger*

REGIONAL ADMINISTRATOR

*Paul H. Kargh*

DEPUTY REGIONAL ADMINISTRATOR

## WASTEWATER TREATMENT PLANT REPORT

1989 was the first full year of plant operation with sludge dewatering capability. The mobile belt filter press has proven to be a real asset in the enhancement of good plant operation. We were able to provide dewatering services to the towns of Brandon and Lyndon, netting more than \$10,000 to offset the purchase price of the press. As we move into the 1990's the emphasis will be on the proper handling and disposal of sludge so as to minimize environmental impacts. By state regulation, the town must obtain interim certification of a disposal site or sites before April 1. Certification is an involved and highly technical process requiring soils analysis, hydrogeologic surveys and topographic surveys. We have contracted with Wright Engineering, Ltd. of Rutland to perform the necessary engineering to submit the required certification documents by April. We are fortunate to have the cooperation of Llewella B. Day of Ira whose fields will be certified for land application of the processed sludge.

In December we were nominated and chosen to receive the award for "most improved facility" from the federal Environmental Protection Agency. This means that we have won five excellence awards in the past three years and again have qualified to compete for the National EPA Operations and Maintenance Award. We are proud of these awards but more importantly, we are pleased that we have been able to maintain the sewer plant and collection system in a state of good repair and efficiency that we continue to have reserve capacity that is so important to the future development of the town.

During 1989 we were called upon to assist several other towns with their routine laboratory testing. We currently do lab work for Pittsford, Orwell and Benson. This provides a small source of income and is a source of pride to know that the State of Vermont has such confidence in our laboratory competence.

We are continuing our program of regular pump maintenance and repair. Our first full cycle will be complete by April

1990. At the same time we have undertaken a program of manhole rehabilitation and infiltration detection. As streets are resurfaced we are carefully examining the condition of manholes and making complete repairs as necessary. These repairs have consisted of new brickwork, new risers and sealing of leaks in the masonry. We have had two pumpstation wetwells cleaned and hope to have at least two more done in 1990. Cleaning wetwells helps us to cut the continuing problem with excess grease at the plant.

In the fall we purchased a 1989 Toyota Pickup Truck to replace the 1984 Nissan. The Nissan was sold for \$1,500 which will be placed back in the sewer equipment savings account.

We thank you for your support and cooperation in 1989.

Respectfully,

Wayne Tracey, Chief Operator  
Edward Tracey, Assistant Operator

## SEWER BUDGET 1990

## REVENUES

| ODE | ITEM           | 1989 BUDGET  | 1989 ACTUAL  | VARIANCE<br>favorable<br>(unfavorable) | 1990 PROPOSED |
|-----|----------------|--------------|--------------|----------------------------------------|---------------|
| 000 | FUND BAL 12/31 |              |              |                                        |               |
| 150 | USER FEES      | \$156,942.75 | \$150,649.00 | (\$6,293.75)                           | \$195,531.90  |
| 400 | SLUDGE APP     |              | \$1,536.00   | \$1,536.00                             |               |
| 450 | SLUDGE PRESS   |              | \$10,448.68  | \$10,448.68                            | \$10,000.00   |
| 500 | MISC           |              | \$1,734.00   | \$1,734.00                             | \$1,000.00    |
| 100 | BOND FEE       | \$9,191.00   | \$9,191.00   |                                        | \$8,679.00    |
| 200 | BOND TAX       | \$18,384.00  | \$18,384.00  |                                        | \$17,621.00   |
|     | TOTAL REVENUE  | \$184,517.75 | \$191,942.68 | \$7,424.93                             | \$232,831.90  |

## EXPENDITURES

| ODE | ITEM            | 1989 BUDGET  | 1989 ACTUAL   | VARIANCE      | 1990 PROPOSED |
|-----|-----------------|--------------|---------------|---------------|---------------|
| 110 | SALARIES        | \$43,000.00  | \$48,138.87   | (\$5,138.87)  | \$47,600.00   |
| 111 | HEALTH INS      | \$6,000.00   | \$6,248.88    | (\$248.88)    | \$7,857.50    |
| 112 | DISABILITY INS  | \$250.00     | \$162.16      | \$87.84       | \$300.00      |
| 113 | WORKER'S COMP   | \$800.00     | \$886.00      | (\$86.00)     | \$900.00      |
| 114 | UNEMP INS       | \$400.00     | \$191.41      | \$208.59      | \$300.00      |
| 120 | ADMIN REIMBURSE | \$10,000.00  | \$10,000.00   |               | \$12,000.00   |
| 130 | FICA            | \$3,450.00   | \$3,615.00    | (\$165.00)    | \$3,641.40    |
| 135 | VMERS           | \$1,750.00   | \$1,070.00    | \$680.00      | \$2,380.00    |
| 138 | UNIFORMS        | \$800.00     | \$832.00      | (\$32.00)     | \$832.00      |
| 140 | VEH MAINT       | \$2,000.00   | \$3,328.23    | (\$1,328.23)  | \$2,500.00    |
| 141 | VEH INSURANCE   | \$1,500.00   | \$2,902.54    | (\$1,402.54)  | \$3,000.00    |
| 150 | LAB CHEMICALS   | \$1,000.00   | \$902.88      | \$97.12       | \$1,000.00    |
| 151 | CHLORINE        | \$1,700.00   | \$1,724.75    | (\$24.75)     | \$1,800.00    |
| 152 | SULF DIOXIDE    | \$1,200.00   | \$678.00      | \$522.00      | \$900.00      |
| 160 | PLANT MAINT     | \$5,000.00   | \$5,712.86    | (\$712.86)    | \$5,000.00    |
| 160 | PLANT INSURANCE | \$1,500.00   | \$1,738.26    | (\$238.26)    | \$3,200.00    |
| 161 | PUMP STA MAINT  | \$11,000.00  | \$14,809.84   | (\$3,809.84)  | \$11,000.00   |
| 163 | SEWER LINE MT   | \$3,000.00   | \$2,351.64    | \$648.36      | \$3,000.00    |
| 170 | EMERG MAINT     | \$1,000.00   | \$3,003.89    | (\$2,003.89)  | \$1,500.00    |
| 180 | LAB EQUIP       | \$1,200.00   | \$685.06      | \$514.94      | \$1,000.00    |
| 185 | EQUIP SAVINGS   | \$7,000.00   | \$7,000.00    |               | \$10,000.00   |
| 190 | CVPS/PLANT      | \$16,500.00  | \$15,650.30   | \$849.70      | \$16,500.00   |
| 200 | CONT SERVICE    | \$3,000.00   | \$1,496.00    | \$1,504.00    | \$3,000.00    |
| 210 | FUEL VEHICLES   | \$1,500.00   | \$1,942.39    | (\$442.39)    | \$1,500.00    |
| 211 | FUEL HEATING    | \$800.00     | \$1,267.28    | (\$467.28)    | \$1,400.00    |
| 220 | TELEPHONE       | \$1,000.00   | \$1,156.33    | (\$156.33)    | \$1,000.00    |
| 230 | OFFICE SUPPLIES | \$250.00     | \$78.59       | \$171.41      | \$250.00      |
| 240 | MISCELLANEOUS   | \$2,000.00   | \$5,770.48    | (\$3,770.48)  | \$3,000.00    |
| 245 | SLUDGE MGT      | \$30,000.00  | \$32,477.66   | (\$2,477.66)  | \$50,500.00   |
| 246 | DUE TO GEN ACCT |              |               |               | \$9,671.00    |
|     | SUB TOTAL       | \$158,600.00 | \$175,821.30  | (\$17,221.30) | \$206,531.90  |
| 310 | BOND & INT      | \$27,575.00  | \$27,575.00   |               | \$26,300.00   |
|     |                 | \$186,175.00 | \$203,396.30  | (\$17,221.30) | \$232,831.90  |
|     | SURPLUS/DEFICIT | (\$1,657.25) | (\$11,453.62) | (\$9,796.37)  | (\$0.00)      |

# SEWER EQUIPMENT SAVINGS ACCOUNT

|                              | 1989               | 1988               |
|------------------------------|--------------------|--------------------|
| Opening Balance January 1    | \$8,403.17         | \$7,793.60         |
| Plus Receipts                |                    |                    |
| Voted Budget                 | \$7,000.00         | \$8,000.00         |
| Interest                     | \$420.90           | \$300.97           |
| Sale of Mower                |                    | \$902.00           |
| Repay '87 Loan               |                    | \$4,137.75         |
| Sale of Nissan               | \$900.00           |                    |
| Opening Balance + Receipts   | <u>\$16,724.07</u> | <u>\$21,134.32</u> |
| Less Disbursements           |                    |                    |
| Toyota Purchase              | \$7,675.00         |                    |
| 3" Trash Pump Purchase       | \$1,495.00         |                    |
| Filtrate Return Pump         | \$463.05           |                    |
| 10" Gate Valve Elm Street    | \$604.43           |                    |
| Belt Filter Press Lease      |                    | \$10,000.00        |
| 7,000 Gallon Tanker Purchase |                    | \$1,500.00         |
| Lawn Tractor Purchase        |                    | \$1,231.15         |
| TOTAL DISBURSEMENTS          | <u>\$10,237.48</u> | <u>\$12,731.15</u> |
| BALANCE DECEMBER 31          | \$6,486.59         | \$8,403.17         |

# SEWER CAPITAL IMPROVEMENT ACCOUNT

This account has been established as recommended by the State of Vermont. Its purpose is to begin building a reserve for Waste-water Treatment plant upgrades that will become necessary as the town grows. It is funded by a \$2.25 per gallon connection fee which was established in January 1989. This fee requires new development to bear part of its share of the original construction costs that have been borne by the taxpayers by bond since 1970.

|                            |             |
|----------------------------|-------------|
|                            | 1989        |
| Opening Balance October 18 | \$19,288.25 |
| Deposits                   | \$1,387.50  |
| Interest **                | \$0.00      |
|                            | <hr/>       |
|                            | \$20,675.75 |
| Less Disbursements         |             |
| Refunds *                  | \$1,700.96  |
|                            | <hr/>       |
| Balance 12/31              | \$18,974.79 |

\*\* 90 Day Account

\* Refunds for Projects Abandoned

UNCOLLECTED PROPERTY TAXES  
after  
DECEMBER 31, 1989

| <u>NAME</u>                    | <u>PREVIOUS YEARS</u> | <u>1988</u> | <u>1989</u> |
|--------------------------------|-----------------------|-------------|-------------|
| Ames, William                  |                       |             | \$4,257.92  |
| Bartlett, Philip               |                       |             | 1,054.48    |
| Biathrow, Howard & Deborah     |                       |             | 1,510.17    |
| Bisson, Eugene                 |                       |             | 1,780.44    |
| Boyce, Raymond & Elizabeth     |                       |             | 1,566.67    |
| Brown, Gertrude                |                       |             | 772.48      |
| Butler, Bill & Tina            |                       |             | 257.94      |
| Butler, Bill & Tina            |                       |             | 300.70      |
| Cain, John & Kathleen          |                       |             | 1,514.61    |
| Carrara, Joseph                |                       |             | 653.25      |
| Considine, Josephine (Menard)  |                       | \$926.33    | 1,145.17    |
| Davis, Albert & Theresa        |                       |             | 1,281.31    |
| Densmore, Richard & Susan      |                       |             | 674.42      |
| Dlugasz, Duane & Susan         |                       |             | 968.68      |
| Dolphin, Anthony & Mary        |                       |             | 500.00      |
| Dorman, Richard & Cecelia      |                       |             | 2,539.49    |
| Dorman, Richard & Cecelia      |                       |             | 1,214.18    |
| Duprey, Steven & Nancy         |                       |             | 1,027.73    |
| Fowler, James & Kathleen       |                       |             | 1,474.31    |
| Franzoni, Robert & Charlotte   |                       |             | 470.09      |
| Gawet, Marie                   |                       | 408.91      | 2,376.09    |
| Hogan, Patrick & Lauren        |                       |             | 1,815.21    |
| Holden, Richard & Carolyn      | \$ 89.98              |             |             |
| Hubbard, Marcelle              |                       | 31.61       | 1,496.14    |
| Johnson, Julie                 |                       |             | 899.81      |
| Jones, Gene                    |                       |             | 1,014.18    |
| Kazon Partners                 |                       |             | 2,885.00    |
| Kearney, John & Mary Estate    |                       |             | 873.12      |
| Kruszewski, John & Ellen       |                       |             | 1,126.81    |
| Lehman, James & Louise         |                       |             | 1,425.61    |
| Loso, Mark & Cherie            |                       |             | 413.19      |
| Lynch, Gregory                 |                       |             | 888.23      |
| Marshall, Patrick & Bernadette |                       |             | 3,321.66    |
| McCullough, Danny & Judith     |                       |             | 1,751.56    |
| Nartowicz, Joseph & Carol      |                       |             | 1,393.70    |
| National Super Service         |                       |             | 871.44      |
| Pellerin, Daniel               |                       |             | 1,089.75    |

# UNCOLLECTED PROPERTY TAXES - continued

| <u>NAME</u>                  | <u>PREVIOUS YEARS</u> | <u>1988</u> | <u>1989</u> |
|------------------------------|-----------------------|-------------|-------------|
| Perry, Ralph & Donna         |                       | \$1,835.95  | \$2,871.60  |
| Pinney, Erwin/Sulham, Jeanne |                       |             | 851.12      |
| Prevendoski, Charles & Mary  |                       |             | 781.19      |
| Proctor Gas, Inc.            |                       |             | 612.94      |
| Razanouski, Josephine        |                       |             | 470.52      |
| Rogers, John & Mary          |                       |             | 3,215.91    |
| Rorden, Harold & Nadine      |                       | 6.27        | 768.35      |
| Ryan, Michael & Marie        |                       |             | 1,956.27    |
| Serrani, Joseph & Patricia   |                       |             | 10.01       |
| Sherman, Cecil               |                       |             | 25.92       |
| Shortsleeve, Peter & Jean    |                       |             | 1,269.43    |
| Smith, Dennis                | \$106.90              |             |             |
| Smith, Jeanne                |                       |             | 1,224.21    |
| Springer, Neil & Hannah      |                       |             | 465.17      |
| Springer, Neil & Hannah      |                       |             | 1,165.43    |
| Stanislaus Assoc.            |                       | 1,755.51    | 9,650.58    |
| Tucker, Glen & Sylvia        |                       |             | 602.87      |
| Vahle, Barbara               |                       |             | 1,093.11    |
| Wysolmerski, Sigismund       |                       |             | 505.47      |
| TOTAL                        | \$196.88              | \$4,964.58  | \$76,145.64 |

## UNCOLLECTED PERSONAL PROPERTY

DECEMBER 31, 1989

| <u>NAME</u>            | <u>PREVIOUS YEARS</u> | <u>1988</u> | <u>1989</u> |
|------------------------|-----------------------|-------------|-------------|
| Ames, William          |                       |             | \$11.76     |
| Brian's Transmission   |                       | \$96.81     |             |
| Carrara Electric       |                       |             | 25.19       |
| Elnicki, Frank         | \$56.37               |             |             |
| Meeting Place          |                       | 387.22      |             |
| N.E. Supply            | 55.08                 |             |             |
| Perry, Jr. Ralph       |                       |             | 8.40        |
| Pettit, Lawrence       | 1,098.01              | 1,200.38    | 503.79      |
| Phil's Discount Center |                       |             | 52.48       |
| Prime Container        | 2,269.09              | 654.39      | 283.80      |
| Proctor Gas, Inc.      |                       |             | 856.44      |
| Rutland Kawasaki       |                       |             | 20.65       |
| Bill Smith's Used Car  |                       |             | 31.49       |
| St. Peter, Stuart      | 19.33                 |             |             |
| Vesco                  | 70.83                 |             |             |
| Vt. Manufacturing      | 236.98                | 225.27      | 97.70       |
| TOTAL                  | \$3,805.69            | \$2,564.07  | \$1,891.70  |

WEST RUTLAND FREE LIBRARY CORPORATION  
Expense and Income Statement as of December 31, 1989

|                                   | <u>Checking</u>    | <u>7-Day CD</u>      |
|-----------------------------------|--------------------|----------------------|
| Balance on Hand 12/31/88          | \$ <u>3,963.89</u> | \$ <u>0.00</u>       |
| <u>Deposits</u>                   |                    |                      |
| Proctor Memorial Fund-Regular     | 4,000.00           | 0.00                 |
| Proctor Memorial Fund-Renovations | 2,990.00           | 48,000.00            |
| Transfers From 7-Day Account      | 23,732.20          |                      |
| Transfer From Checking            |                    | 508.82               |
| Interest Earned                   |                    | 1,348.37             |
| Town of West Rutland              | 8,000.00           |                      |
| Community Room Rentals            | 1,020.00           |                      |
| Miscellaneous                     | <u>282.08</u>      |                      |
| Total Deposits                    | <u>40,024.28</u>   | <u>49,857.19</u>     |
| <u>Expenses</u>                   |                    |                      |
| Wages and Services                | 9,201.71           |                      |
| Utilities                         |                    |                      |
| Fuel                              | 1,756.06           |                      |
| Electricity                       | 716.76             |                      |
| Telephone                         | 538.53             |                      |
| Books                             | 1,125.95           |                      |
| Magazines                         | 214.26             |                      |
| Insurance                         | 1,001.00           |                      |
| Payroll Taxes                     | 568.01             |                      |
| Water Rent                        | 165.00             |                      |
| Contributions                     | 105.24             |                      |
| Supplies and Postage              | 168.85             |                      |
| Equipment                         | 54.05              |                      |
| Safe Deposit and P.O. Box         | 27.00              |                      |
| Maintenance and Repairs           | 268.18             |                      |
| Miscellaneous Petty Cash          | 70.00              |                      |
| Sewer                             | 161.38             |                      |
| Children's Events                 | 225.68             |                      |
| Transfer to 7-Day Account         | 508.82             |                      |
| *Proctor Mem. Fund Renov. to Date | 26,196.88          |                      |
| Refund to Proctor Memorial Fund   | 16.50              |                      |
| Transferred to Checking           | <u>0.00</u>        | <u>23,732.20</u>     |
| Total Disbursements               | <u>43,089.86</u>   | <u>23,732.20</u>     |
| Balance on Hand 12/31/89          | \$ 898.31<br>===== | \$26,124.99<br>===== |

WEST RUTLAND FREE LIBRARY CORPORATION  
-Continued-

\* Renovations that have been completed include exterior painting, interior painting (all levels), carpeting (all levels), replacement and repositioning of incoming water line, upgrading of rest room plumbing and fixtures, partial upgrading of electrical service and refinishing of table tops. Purchase of equipment includes a Minolta copier, commercial vacuum cleaner, 60 stack chairs and 10 folding tables.

\* Renovations yet to be completed include a fire warning system and the remaining work on the electrical service. Purchases to be made include a 4-drawer filing cabinet, typing stand, exterior sign to denote hours, events, etc., new encyclopedias, books, magazines and newspapers, and metal covers for the radiators.

Joan C. Phalen  
Treasurer

WEST RUTLAND PUBLIC LIBRARY  
THE SIXTY-FIRST ANNUAL REPORT  
OF THE WEST RUTLAND PUBLIC LIBRARY

| <u>BOOKS</u>                         | <u>1989</u> | <u>1988</u> |
|--------------------------------------|-------------|-------------|
| In the Library January 1, 1989       | 8,933       | 8,838       |
| Number of books acquired during 1989 | 86          | 107         |
| Number of books discarded            | 195         | 12          |
| In the Library January 1, 1990       | 8,824       | 8,933       |

CIRCULATION OF BOOKS AND PERIODICALS

|                                                                                                                                         |       |       |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------|-------|
| <u>ADULT</u>                                                                                                                            | 2,105 | 2,341 |
| <u>JUVENILE</u>                                                                                                                         | 1,782 | 1,167 |
| Largest daily circulation                                                                                                               | 58    | 34    |
| Smallest daily circulation                                                                                                              | 1     | 1     |
| Average daily circulation                                                                                                               | 16    | 11    |
| Number of registrations                                                                                                                 | 107   | 78    |
| Number of days open                                                                                                                     | 233   | 247   |
| Number of periodicals subscribed to                                                                                                     | 18    | 23    |
| No. of books borrowed from Regional Libry.                                                                                              | 184   | 189   |
| The Community Rooms were used 4 times during the year by various clubs, and private parties, and rented by the West Rutland Play Group. |       |       |

Mary White, LIBRARIAN

#### WEST RUTLAND PLANNING COMMISSION

Town voters, on Town Meeting Day 1989, overwhelmingly adopted the proposed revisions to the West Rutland Zoning By-Laws. The Planning Commission has concentrated its efforts during this past year on working with the new By-Laws, experiencing its strengths and its limitations. Our new By-Laws have proved to be clearer for both the applicants and the Town.

Our Town is experiencing a moderate amount of growth. Twenty-eight site plan hearings were held by the Planning Commission throughout the year. Though a few site plans were denied, due to insufficient information or not meeting requirements, most applications followed the provisions of the Zoning By-Laws and received approval. Anyone planning to build new, alter an existing building or use needs an approved zoning permit. See zoning officers report for additional information.

In 1990 the Planning Commission plans to hold hearings on subdivision regulations which have been prepared and eventually brought to a Town wide vote. We encourage Town support and participation in all of the Towns planning work.

The Planning Commission, a volunteer group appointed by the Selectmen, meet at least once a month (and sometimes more to review Zoning permit applications and to administer its other responsibilities as directed by the Town's Zoning By-Laws and Vermont Statutes.

Respectfully Submitted,

Daniel J. Pratt, Chairman

\* Bill Harvey  
Merritt Budd  
Leo DiGangi  
Judy Bloomer  
Larry Dodds

\* Town Representative to the Rutland Regional Planning Commission

# WEST RUTLAND PLAYSCHOOL REPORT

Playgroup for 3 and 4 year olds is a recreation program. It runs for 9 months September thru May. There is a 2-day session each week for 3 year olds, 2 hours each day, and a 3-day session for 4 year olds, 2 hours each day. It is a self supported program thru the parents. This year we have 28 children registered. A newly created program this year is Toddler Hour which involves children 2 1/2 years and younger and their parents. Registration is \$5.00 for a six week session. PLAY GROUP REGISTRATION FOR SEPTEMBER 1990 will be held in March.

Mrs. Kathy Budd, Director

## Revenue:

|                           |          |
|---------------------------|----------|
| Tuition (Paid by Parents) | \$11,540 |
|                           | -----    |
| Total Revenue             | \$11,540 |

## Expenses:

|                                      |          |
|--------------------------------------|----------|
| Salaries : Director and 2 assistants | \$ 9,360 |
| Rent                                 | 1,350    |
| Liability Insurance                  | 80       |
| Supplies                             | 750      |
|                                      | -----    |
| Total Expenses                       | \$11,540 |

CONSTABLE'S REPORT  
1989

During the past year, our Constabulary continued to provide important police services to West Rutland residents. With four fully trained officers, we feel our services are both valuable and necessary to the Town.

We would like to thank the Board of Selectmen and Town Manager Bill Finger for their cooperation in various police matters that have arisen during the year. We also express appreciation to the Vermont State Police, Rutland City Police Department and other local agencies for their assistance throughout the year.

During 1989, our Constabulary handled a variety of matters, most important of which are listed below:

Complaints

|                                |    |
|--------------------------------|----|
| All Terrain Vehicle            | 2  |
| Animal                         | 4  |
| Arson                          | 1  |
| Assist Fire Department         | 4  |
| Assist Lock Out                | 2  |
| Assist Motorist                | 5  |
| Assist Other Police Department | 2  |
| Assist Rescue/Ambulance        | 2  |
| Assist Vermont State Police    | 17 |
| Burglar Alarm                  | 14 |
| Burglary                       | 3  |
| Child Disturbance              | 6  |
| Civil                          | 9  |
| Disorderly Conduct             | 2  |
| Domestic                       | 8  |
| Escort                         | 6  |
| Incapacitated Person           | 8  |
| Larceny                        | 6  |
| Liquor Law Violation           | 1  |
| Loitering                      | 6  |
| Miscellaneous                  | 10 |
| Motor Vehicle Disturbance      | 8  |
| Noise                          | 10 |
| Open Door/Window               | 2  |

# CONSTABLE'S REPORT

-Continued-

## Complaints - continued

|                           |    |
|---------------------------|----|
| Parking Violation         | 17 |
| Recovered Stolen Property | 1  |
| Request Deliver Message   | 4  |
| Suspicious Activity       | 13 |
| Suspicious Person         | 6  |
| Suspicious Vehicle        | 4  |
| Vandalism                 | 10 |
| VIN Verification Request  | 16 |

## Accidents

|                    |   |
|--------------------|---|
| Fixed Object       | 3 |
| Leaving Scene      | 3 |
| Non-Reportable     | 6 |
| Overtaken          | 1 |
| Parked Vehicle     | 1 |
| Vehicle In Traffic | 2 |

## Citations to Appear in Court

|                                 |   |
|---------------------------------|---|
| Driving While Intoxicated       | 5 |
| Driving While License Suspended | 6 |

## Traffic Tickets

|                          |    |
|--------------------------|----|
| Defective Equipment      | 45 |
| Improper Use of Plates   | 2  |
| Miscellaneous            | 20 |
| No License               | 2  |
| No Registration          | 5  |
| Speeding                 | 71 |
| Stop Sign                | 2  |
| Traffic Light            | 3  |
| Vehicle Not Inspected    | 3  |
| Violation of Law of Road | 1  |

Respectfully submitted,  
 Veronica Geryk, First Constable  
 Robert Geryk, Special Officer  
 James Rajda, Special Officer  
 R.J. Elrick, Special Officer  
 Linda Elrick, Special Officer

## ZONING ADMINISTRATRIX'S REPORT

West Rutland is growing! Since 1980 we have had a 20% increase in total year round housing units (1072 Total). Most of this growth occurred in the last two years.

With the Town's new water system, its increased sewer capacity, and the upgrade of our school system, West Rutland's real estate values are now in line with the rest of Rutland County.

The processing of 108 zoning permits this (a 44% increase over last year) is another indicator that West Rutland is on the upswing and people are willing to invest money in the Town.

The breakdown of these permits are as follows:

|                            |                          |
|----------------------------|--------------------------|
| 3 Commercial buildings     | 13 Single family homes   |
| 1 Mobile home              | 8 garages                |
| 11 Subdivisions of land    | 3 Fences                 |
| 3 Signs                    | 11 Changes of use        |
| 8 Conversions              | 9 Decks                  |
| 7 Residential additions    | 6 Commercial additions   |
| 1 Planned unit development | 3 swimming pools         |
| 2 Demolitions              | 19 Miscellaneous Permits |

As of March 7, 1989, the Town has a new Zoning Ordinance. One new aspect of this Ordinance is the Certificate of Occupancy or Use. Within ten (10) days after notification that a building or structure or premises or part of is ready for occupancy or use, it shall be the duty of the Zoning Officer to make a final inspection and issue a Certificate of Occupancy if the land, building, structure or part of is found to conform with the provisions of, and any conditions of the approval granted to the processed zoning permit. When your project is complete please inform the Zoning Officer your project is ready for inspection.

ZONING ADMINISTRATRIX'S REPORT

-Continued-

A zoning permit is required if you are planning to build new, destroy a structure, add onto an existing building or change the use of a building or land or subdivide land. If you have any questions, please feel free to call me at 438-2204. My office hours are 8:00 AM to 4:00 PM or by appointment if these times are inconvenient for you.

Respectfully submitted,

Jayne L. Pratt  
Zoning Administratrix

VITAL STATISTICS

1989

BIRTHS - 32

DEATHS - 32

MARRIAGES - 28

Due to the Town's liability exposure because of errors and the possible use of information fraudulently, the Vermont Department of Health has recommended against the printing of names in the Vital Statistic Section of the Town Report.

Respectfully submitted,

Jayne L. Pratt  
TOWN CLERK

# DOG LICENSE REPORT

1989

## 311 DOGS WERE REGISTERED

|     |                            |         |
|-----|----------------------------|---------|
| 2   | Licenses issued at \$ 2.00 | \$ 4.00 |
| 1   | License issued at \$ 3.00  | 3.00    |
| 167 | Licenses issued at \$ 4.00 | 668.00  |
| 109 | Licenses issued at \$ 6.00 | 654.00  |
| 16  | Licenses issued at \$ 8.00 | 128.00  |
| 11  | Licenses issued at \$ 9.00 | 99.00   |
| 5   | Licenses issued at \$12.00 | 60.00   |

---

|                                           |            |
|-------------------------------------------|------------|
| TOTAL COLLECTED AND REMITTED TO TREASURER | \$1,616.00 |
|-------------------------------------------|------------|

### -NOTE-

A person who owns or keeps a dog more than six months old shall annually on or before April 1st cause it to be licensed and shall pay \$4.00 for each neutered male or spayed female dog, \$6.00 for each male dog and \$8.00 for each female dog. If the license fee for any dog is not paid by April 1st, a 50% penalty is added.

Due to the great response last year, we will again be selling dog tags at the March election.

DOG TAGS ARE AVAILABLE NOW! PLEASE COME IN AND AVOID THE RUSH BEFORE APRIL 1ST. THANK YOU!

Respectfully submitted,

Jayne L. Pratt  
TOWN CLERK

RUTLAND CENTRAL SUPERVISORY UNION BUDGET 1990/91 08-Jan-90

| CODE                        | DESCRIPTION             | BUDGET<br>1989/90 | DATE<br>12/31/89 | BALANCE  | 1990/91<br>BUDGET | \$<br>CHANGE |
|-----------------------------|-------------------------|-------------------|------------------|----------|-------------------|--------------|
| RECEIPTS:                   |                         |                   |                  |          |                   |              |
|                             | Cash to Open            | (3,383)           | (2,460.61)       | 922      | 0                 | 3,383        |
|                             | Assessment Projects     |                   |                  |          |                   |              |
|                             | Administration          | 6,683             |                  | (6,683)  | 7,000             | 317          |
|                             | Audit                   | 4,228             |                  | (4,228)  | 4,500             | 272          |
|                             | Fiscal Serv. W. Rutland | 8,605             |                  | (8,605)  | 5,320             | (1,285)      |
|                             | Assessment Districts    | 181,674           | 136,255.50       | (45,419) | 196,622           | 14,948       |
|                             | Assessment Deficit      | 3,383             |                  | (3,383)  | 0                 | (3,383)      |
|                             | Other Income:           |                   |                  |          |                   |              |
|                             | Consultant Fees         | 1,000             | 127.55           | (872)    | 1,000             | 0            |
|                             | Total Receipts          | 200,190           | 133,922.44       | (66,268) | 214,442           | 14,252       |
| EXPENSES:                   |                         |                   |                  |          |                   |              |
| 2321 GENERAL ADMINISTRATION |                         |                   |                  |          |                   |              |
| 110                         | Sal. Superintendent     | 49,000            | 26,384.56        | 22,615   | 49,000            | 0            |
| 111                         | Sal. Admin. Assist      | 18,201            | 9,800.52         | 8,400    | 19,839            | 1,638        |
| 112                         | Sec./Receptionist       | 5,842             | 5,797.26         | 45       | 6,370             | 528          |
| 113                         | Sal. Secretary          | 0                 | 0.00             | 0        | 50                | 50           |
| 114                         | Sal. Treasurer          | 500               | 250.00           | 250      | 500               | 0            |
| 210                         | Group Health            | 7,275             | 2,623.86         | 4,651    | 4,207             | (3,068)      |
| 220                         | F.I.C.A.                | 5,523             | 3,152.77         | 2,370    | 5,796             | 273          |
| 230                         | Group Life Ins.         | 232               | 103.20           | 129      | 265               | 33           |
| 240                         | Retirement              | 1,020             | 548.82           | 471      | 1,120             | 100          |
| 250                         | Worker's Comp.          | 246               | 238.00           | 8        | 258               | 12           |
| 260                         | Unemployment            | 211               | 122.91           | 88       | 55                | (156)        |
| 270                         | Tuition Reimbursement   | 340               | 0.00             | 340      | 375               | 35           |
| 300                         | Audit                   | 6,240             | 7,345.00         | (1,105)  | 8,500             | 260          |
| 330                         | Professional Svc.       | 0                 | 0.00             | 0        | 500               | 500          |
| 331                         | Custodian               | 0                 | 0.00             | 0        | 700               | 700          |
| 431                         | Repair & Maint.         | 200               | 0.00             | 200      | 200               | 0            |
| 440                         | Svc. Contract-Off.      | 1,300             | 843.00           | 457      | 1,400             | 100          |
| 441                         | Copier Overage          | 0                 | 279.15           | (279)    | 0                 | 0            |
| 450                         | Rent & Utilities        | 12,000            | 7,000.00         | 5,000    | 12,300            | 300          |
| 515                         | Travel                  | 1,200             | 860.52           | 339      | 1,400             | 200          |
| 516                         | Conferences             | 500               | 131.00           | 369      | 600               | 100          |
| 521                         | Ins.-Fire/Liabil.       | 1,500             | 2,537.00         | (1,037)  | 1,500             | 0            |
| 530                         | Box Rent/Postage        | 2,065             | 1,001.91         | 1,063    | 2,100             | 35           |
| 531                         | Telephone               | 3,500             | 1,525.72         | 1,974    | 4,000             | 500          |
| 610                         | Copy Paper              | 875               | 0.00             | 875      | 875               | 0            |
| 611                         | Printed Stationary      | 400               | 186.00           | 214      | 400               | 0            |
| 612                         | Office Supplies         | 3,000             | 1,959.72         | 1,040    | 3,200             | 200          |
| 613                         | Computer Supplies       | 1,500             | 1,316.85         | 183      | 2,000             | 500          |
| 640                         | Subscriptions           | 300               | 150.00           | 150      | 150               | (150)        |
| 731                         | New Furniture           | 200               | 276.49           | (76)     | 300               | 100          |
| 731                         | New Copier              | 0                 | 0.00             | 0        | 4,800             | 4,800        |
| 810                         | Dues                    | 1,100             | 985.00           | 115      | 1,100             | 0            |
| 850                         | Contingency             | 500               | 0.00             | 500      | 500               | 0            |
| TOTAL GENERAL ADMIN.        |                         | 124,770           | 75,419.26        | 49,351   | 132,360           | 7,590        |

RUTLAND CENTRAL SUPERVISORY UNION BUDGET 1990/91 08-Jan-90

|                         |         |            |          |         |        |
|-------------------------|---------|------------|----------|---------|--------|
| 2510 FISCAL SERVICES    |         |            |          |         |        |
| 110 Business Manager    | 22,669  | 12,206.44  | 10,463   | 24,482  | 1,813  |
| 111 Bookkeeper          | 14,414  | 7,165.62   | 7,248    | 15,288  | 874    |
| 112 Bookkeeper          | 13,250  | 6,814.40   | 6,636    | 14,560  | 1,310  |
| 210 Group Health        | 9,536   | 4,535.04   | 5,001    | 10,882  | 1,346  |
| 220 F.I.C.A.            | 3,780   | 1,951.65   | 1,828    | 4,156   | 376    |
| 230 Group Life Ins.     | 348     | 154.80     | 193      | 348     | 0      |
| 240 Retirement          | 1,269   | 683.56     | 585      | 1,925   | 656    |
| 250 Worker's Comp.      | 166     | 0.00       | 166      | 185     | 19     |
| 260 Unemployment        | 235     | 0.00       | 235      | 58      | (177)  |
| 270 Tuition Reimb.      | 680     | 370.00     | 310      | 1,125   | 445    |
| 430 Service-Cont. Comp. | 3,000   | 1,801.50   | 1,199    | 3,000   | 0      |
| 515 Travel              | 600     | 408.25     | 192      | 600     | 0      |
| 810 Dues & Fees         | 140     | 140.00     | 0        | 140     | 0      |
| Debt Svc-Computer       | 5,333   | 2,666.40   | 2,667    | 5,333   | 0      |
| TOTAL FISCAL SERVICE    | 75,420  | 38,697.66  | 36,722   | 82,082  | 6,662  |
| TOTAL R.C.S.U.          | 200,190 | 114,116.92 | 86,073   | 214,442 | 14,252 |
| Total Receipts          | 200,190 | 133,922.44 | (66,288) | 214,442 | 14,252 |
| Total Expenses          | 200,190 | 114,116.92 | 86,073   | 214,442 | 14,252 |

# TEACHING PERSONNEL

The list of teachers for the school year 1989-1990 with years of experience, subjects taught and salary is as follows:

| <u>Name</u>            | <u>Grade or Subject</u> | <u>Salary</u><br><u>1989-1990</u> | <u>Years of</u><br><u>Exp.</u> |
|------------------------|-------------------------|-----------------------------------|--------------------------------|
| Linda W. Barker        | Math/Middle School      | \$29,054                          | 20 1/2                         |
| Michael J. Caliguiri   | Science                 | 27,663                            | 21                             |
| Anita L. Carleton      | Grade 3                 | 30,444                            | 20                             |
| Thomas A. Chamberlain  | Guidance                | 16,537(.50)                       | 19                             |
| Dawn T. Charron        | Business                | 7,709(.43)                        | 5 1/2                          |
| Marie P. Coombs        | Grade 1                 | 24,881                            | 10                             |
| Elizabeth Cronin       | Physical Education      | 19,781                            | 3                              |
| Dawn R. Daley          | Transition, Grade 1     | 23,336                            | 10                             |
| Lorraine S. Davis      | School Nurse            | 23,645                            | 19                             |
| Matthew J. Dempsey     | Physical Education      | 20,090                            | 6                              |
| Daniel H. Deuel        | Math                    | 27,663                            | 21                             |
| Carol A. Dziubek       | Chapter I               | 3,987(.15)                        | 14                             |
| John S. Fillioe        | Associate Principal     | 33,170                            | 21                             |
| Daniel L. Graves       | Vocal Music             | 8,345(.50)                        | 3                              |
| Rosemarie R. Herbert   | Grade 2                 | 29,054                            | 19                             |
| Regina Jakubowski      | Reading                 | 6,320(28.6)                       | 8                              |
| Jane M. Jensen         | English                 | 30,444                            | 19                             |
| Kathleen A. Johnson    | Resource Room           | 20,090                            | 6                              |
| Linda T. Johnson       | Math/Science/Civics     | 30,444                            | 24                             |
| Michael J. Kelley      | English                 | 21,636                            | 6                              |
| Melvin C. Loomis       | Science                 | 23,181                            | 11                             |
| Carolyn B. Magwire     | Home Economics          | 25,035                            | 14                             |
| Janet Marchinkoski     | Grade 1                 | 30,444                            | 22                             |
| Charles P. Memoe       | Principal               | 40,660                            | 27                             |
| Mary P. Ojala          | Kindergarten            | 24,263                            | 9                              |
| Christine Pawlusiak    | Grade 5                 | 4,868(.69)                        | 1                              |
| David L. Philipson     | Librarian               | 28,590                            | 16                             |
| Frederic A. Remington  | Social Studies          | 29,826                            | 18                             |
| Carl G. Rice           | Guidance                | 31,030                            | 26                             |
| Olga J. Robinson       | Resource Room           | 30,444                            | 19                             |
| Ronald Roy (Left Emp.) | Industrial Arts         | 13,556(.43)                       | 15                             |
| Joseph J. Salengo      | English                 | 30,444                            | 25                             |
| Cecelia M. Scott       | Grade 2                 | 30,444                            | 25                             |
| James G. Simon         | Art                     | 29,054                            | 19                             |

## TEACHING PERSONNEL

-Continued-

| <u>Name</u>           | <u>Grade or Subject</u>     | <u>Salary</u><br><u>1989-1990</u> | <u>Years of</u><br><u>Exp.</u> |
|-----------------------|-----------------------------|-----------------------------------|--------------------------------|
| Michael R. Slattey    | Grade 5                     | \$30,444                          | 25                             |
| Richard H. Smyrski    | Social Studies              | 30,444                            | 28                             |
| William Stapleton III | Foreign Languages           | 29,054                            | 18                             |
| Gretchen E. Steere    | Art                         | 10,277(.50)                       | 8                              |
| Antonette A. Stickney | PE/Health/Language/<br>Math | 23,645                            | 8                              |
| Joseph C. Tilden      | Drivers Education           | 12,178(.40)                       | 21                             |
| Dawn E. Tyrrell       | Instrumental Music          | 17,308                            | 4                              |
| Grace A. Valente      | Grade 4                     | 30,444                            | 22                             |
| Carl T. Wener         | Grade 6                     | 29,054                            | 18                             |

EXTRA CURRICULARSalary

|                    |                                      |        |
|--------------------|--------------------------------------|--------|
| Michael Caliguiri  | National Honor Society               | \$ 100 |
| Elizabeth Cronin   | Girls Varsity Basketball             | 1,000  |
| Elizabeth Cronin   | Girls 7th & 8th Grade Soccer         | 500    |
| Matthew Dempsey    | Boys Varsity Soccer                  | 1,200  |
| Matthew Dempsey    | Athletic Director                    | 2,500  |
| Daniel Deuel       | Senior Class Advisor                 | 160    |
| John Fillioe       | Girls Varsity Soccer                 | 1,200  |
| John Fillioe       | Student Council Advisor              | 200    |
| Daniel Graves      | Special Events                       | 150    |
| Kathleen Johnson   | Varsity Cheerleading                 | 1,150  |
| Thomas Johnson     | Boys Varsity Basketball              | 1,400  |
| Janet Kalinowski   | Girls 7th & 8th Grade Basketball     | 500    |
| Michael Kelley     | Yearbook                             | 500    |
| Helen Lambert      | Drama Coach                          | 350    |
| Melvin Loomis      | Senior Class Advisor (8/28-10/17/89) | 40     |
| Pat Loughan        | Boys 7th & 8th Grade Basketball      | 500    |
| Theresa Jankowski  | Girls 5th & 6th Grade Basketball     | 200    |
| Matthew Kramarz    | Boys 5th & 6th Grade Basketball      | 200    |
| Charles Memoe      | Boys 7th & 8th Grade Soccer          | 600    |
| Scott Moore        | Boys J.V. Basketball                 | 700    |
| Michelle Pawlusiak | Girls 7th & 8th Grade Cheerleading   | 400    |
| Diane Peters       | J.V. Cheerleading                    | 400    |
| David Philipsen    | Audio visual                         | 750    |
| Frederic Remington | Senior Class Advisor                 | 200    |

TEACHING PERSONNEL  
-Continued-

| <u>EXTRA CURRICULAR -continued</u> |                                | <u>Salary</u> |
|------------------------------------|--------------------------------|---------------|
| James Simon                        | Yearbook Photo Advisor         | \$300         |
| Dawn Tyrrell                       | Band Special Events            | 350           |
| No Program                         | Girls J.V. Basketball          |               |
| No Program                         | Cross Country                  |               |
| Not Yet Hired                      | Girls 7th & 8th Grade Softball |               |
| Not Yet Hired                      | Girls J.V. Softball            |               |
| Not Yet Hired                      | Girls Varsity Softball         |               |
| Not Yet Hired                      | Boys 7th & 8th Grade Baseball  |               |
| Not Yet Hired                      | Boys J.V. Baseball             |               |
| Not Yet Hired                      | Boys Varsity Baseball          |               |
| Not Yet Hired                      | Weight Coach                   |               |

RUTLAND CENTRAL SUPERVISORY UNION  
Annual Report for 1988/89 School Year

The 1988/89 school year was a renewal of cooperative efforts between the school districts that make up the Rutland Central Supervisory Union. Proctor, Rutland Town and West Rutland School Boards work closely with Superintendent Paul Tracy to improve the services provided by the supervisory union central office. Fiscal service was given a high priority. Improved budgeting procedures coupled with computerized accounting procedures have provided the Boards and communities with better financial data to make educational decisions. Katherine Bryant, Business Manager, continues to take a leadership role in refining the school district accounting procedures. She has also been able to establish tele-computer connections with West Rutland and Proctor Elementary Schools. When purchase orders are typed at the schools they are now recorded on the central office computers at the same time. It is expected that Proctor High School and Rutland Town Elementary School will have computer linkage with the central office by the end of the 1989/90 school year.

Curriculum development has also been a high priority during the 1988/89 school year for the superintendent's office. Mathematics, writing, and science curriculum committees, made up of teachers and administrators from each school in the supervisory union, worked throughout the 1988/89 school year. These committees have been charged with developing a framework of basic skills for math, writing, and science. The Math Committee has a draft of a K-8 framework which is being implemented during the present school year. The writing committee has also developed a K-12 framework which has been distributed to all teachers. The science committee has focused its work on the development of a new text series which will serve as a core for our K-8 science program. All three school districts purchased the same text series. During the 1989/90 school year these committees will continue with the goal of developing a meaningful assessment instrument for each of the above curriculum areas.

## RUTLAND CENTRAL SUPERVISORY UNION

-Continued-

The Boards, superintendent, and school administrators have worked hard over the past year to provide each community with meaningful information about their local budgets. The support for the 1989/90 school budgets in each community was greatly appreciated. The superintendent's office encourages you to call if you have questions about budgets, curriculum, or any other educational issue (775-4342). We can best service the needs of all of the students by the sharing of ideas, talents, and resources which are found in each school district.

### Special Education Report

Comprehensive special education services are being provided to 197 students, ages 0-21, in the towns of Proctor, Rutland Town, and West Rutland. Services include Essential Early Education, Speech/Language, Resource Room and teacher consultation by various specialists including psychologists, physical therapists, and a teacher of the hearing impaired.

To assist in our efforts of integrating learners with challenging needs in regular classes we have hired Valerie Gasco-Wiggen as a half-time Integration Facilitator. Valerie consults with regular class teachers and assists with planning and implementation of students' programs. Individual aides have been trained in educating these students in their home schools. Recent changes in state funding rules now allow us to use money which would have been used for costly residential or private day-facility placements for development of appropriate local programs. Two students with intensive educational needs have successfully returned to local schools already and several more are able to stay in their home schools as a result of this effort.

RUTLAND CENTRAL SUPERVISORY UNION

-Continued-

Special Education Report - Continued

Supervisory Unions in the Rutland Region have formed a Regional Collaborative to provide programs and services for learners with special needs which were once operated by the State Department of Education. This has been a painful, yet productive, process which clearly has resulted in local control of resources and development. Parents, teachers, administrators, and school board members have all contributed significantly to this process and deserve commendation.

As all of Vermont's school look to "restructure" our way of going things, particular focus has been on making education "special" for all students. Continued cooperation and collaboration among all shareholders in the educational community will insure success in the future for all learners.

RUTLAND CENTRAL SUPERVISORY UNION NOTICE  
Handicapped Children  
Ages 0-21 Years

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Coordinator of Special Education in the Rutland Central Supervisory Union, P.O. Box 440, 22 Evelyn Street, Rutland, VT 05701, or phone 775-7319.

TOWN AUDITORS REPORT  
ON SCHOOL DISTRICT AUDIT

We have read the Audit report and footnotes to the financial statements prepared by A.M. Peisch & Company, CPA's as of and for the year ended June 30, 1989. We recommended that the School District prepare a schedule of its fixed assets including date acquired, description and historical cost (estimated cost for older assets for which historical cost records can not be found). We also recommend that the School District put plans in place for the funding of the deficit it has accumulated.

Board of Auditors

Beverly Kupferer  
Mary Oczechowski  
James Reynolds

# A. M. PEISCH & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
— SINCE 1920 —

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Town of West Rutland School District  
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland School District, as of June 30, 1989, and for the year then ended. These general purposes financial statements are the responsibility of the Town of West Rutland School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1 to the financial statements, the School District has not maintained a general fixed asset account group for their governmental fund accounts, and has recorded capital expenditures as expenses when incurred in the proprietary fund. In our opinion, generally accepted accounting principles require that all capital expenditures in the governmental fund types be recorded in the General Fixed Assets Account Group. Also, all capital expenditures in the proprietary fund should be capitalized and depreciated over their estimated useful lives to conform with generally accepted accounting principles. The effects on the financial statements of the above mentioned qualifications are not reasonably determinable.

In our opinion, except for the effects of not maintaining a general fixed asset account group for governmental funds, and not capitalizing and depreciating purchases of fixed assets in the proprietary fund as discussed in the third paragraph, and except for the effects of such adjustments, if any, as might have been determined to be necessary, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland School

District as of June 30, 1989, and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, except for the effects on the proprietary fund types of not capitalizing and depreciating fixed asset purchases, as discussed in the third paragraph, such information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

December 11, 1989  
Rutland, Vermont

*A. M. Peisch & Company*

## C O N T E N T S

|                                                                                                                                                | Page      |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>INDEPENDENT AUDITOR'S REPORT</b>                                                                                                            | 1 and 2   |
| <b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>                                                                                                    |           |
| Combined balance sheet - All fund types and account groups                                                                                     | 4 and 5   |
| Combined statement of revenues, expenditures and changes in fund balances - All governmental fund types and expendable trust funds             | 6 and 7   |
| Combined statement of revenues, expenditures and changes in fund balances - Budget (GAAP basis) and actual - General and special revenue funds | 8 - 11    |
| Combined statement of revenues, expenses and changes in retained earning/funds balances - All proprietary fund types and similar trust funds   | 12        |
| Combined statement of changes in financial position - All proprietary fund types and similar trust funds                                       | 13        |
| Notes to financial statements                                                                                                                  | 14 - 25   |
| <b>ACCOMPANYING INFORMATION</b>                                                                                                                |           |
| Financial statements of individual funds:                                                                                                      |           |
| Balance sheet - General fund                                                                                                                   | 29        |
| Statement of revenues, expenditures, and changes in fund balance - Budget (GAAP basis) and actual                                              | 30 and 31 |
| Combining balance sheet - Special revenue funds                                                                                                | 32        |
| Combining statement of revenues, expenditures, and changes in fund balances - Special revenue funds                                            | 33        |

|                                                                                              | Page |
|----------------------------------------------------------------------------------------------|------|
| Combining balance sheet - All fiduciary funds                                                | 34   |
| Combining balance sheet - Nonexpendable trust funds                                          | 35   |
| Combining balance sheet - Expendable trust funds                                             | 36   |
| Statement of revenues, expenditures and changes in fund balances - Nonexpendable trust funds | 37   |
| Statement of revenues, expenditures and changes in fund balances - Expendable trust funds    | 38   |

**TOWN OF WEST RUTLAND SCHOOL DISTRICT**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1989**

|                                                                             | GOVERNMENTAL FUND TYPES |                          |
|-----------------------------------------------------------------------------|-------------------------|--------------------------|
|                                                                             | GENERAL<br>FUND         | SPECIAL REVENUE<br>FUNDS |
| <b>ASSETS</b>                                                               |                         |                          |
| Cash                                                                        | \$ 74,612               | \$ 47                    |
| Accounts receivable (net of<br>allowance for doubtful<br>accounts of \$-0-) | -0-                     | -0-                      |
| Due from other funds                                                        | 19                      | -0-                      |
| Inventory                                                                   | -0-                     | -0-                      |
| Prepaid expense                                                             | 3,469                   | -0-                      |
| Amount to be provided for<br>retirement of long-term<br>debt                | -0-                     | -0-                      |
| Total assets                                                                | <u>\$ 78,100</u>        | <u>\$ 47</u>             |
| <b>LIABILITIES AND FUND EQUITY</b>                                          |                         |                          |
| <b>LIABILITIES:</b>                                                         |                         |                          |
| Accounts payable                                                            | \$ 9,049                | \$ -0-                   |
| Accrued payroll and related taxes                                           | 139,255                 | -0-                      |
| Accrued sick time                                                           | -0-                     | -0-                      |
| Accrued interest                                                            | 641                     | -0-                      |
| Due to other funds                                                          | -0-                     | -0-                      |
| Due to Rutland Central Supervisory<br>Union                                 | 490                     | -0-                      |
| Notes payable                                                               | 37,300                  | -0-                      |
| General obligation bonds payable                                            | -0-                     | -0-                      |
| Unused donated commodities                                                  | -0-                     | -0-                      |
| Deferred revenue                                                            | -0-                     | 47                       |
| Total liabilities                                                           | <u>186,735</u>          | <u>47</u>                |
| <b>COMMITMENTS AND CONTINGENCIES (NOTE 9)</b>                               |                         |                          |
| <b>FUND EQUITY:</b>                                                         |                         |                          |
| Retained earnings - unreserved                                              | -0-                     | -0-                      |
| Fund balances:                                                              |                         |                          |
| Reserved for encumbrances                                                   | 14,315                  | -0-                      |
| Reserved for endowments                                                     | -0-                     | -0-                      |
| Reserved for prepaid expenses                                               | 3,469                   | -0-                      |
| Unreserved:                                                                 |                         |                          |
| Designated for subsequent<br>years expenditures                             | -0-                     | -0-                      |
| Undesignated                                                                | ( 126,419)              | -0-                      |
| Total fund equity                                                           | <u>( 108,635)</u>       | <u>-0-</u>               |
| Total liabilities and<br>fund equity                                        | <u>\$ 78,100</u>        | <u>\$ 47</u>             |

The Notes to Financial Statements are an integral part of this statement.

| PROPRIETARY<br>FUND TYPE<br>HOT LUNCH<br>FUND | FIDUCIARY FUND<br>TYPES<br>TRUST AND AGENCY<br>FUND | ACCOUNT GROUP<br>GENERAL<br>LONG-TERM DEBT | TOTAL<br>(MEMORANDUM ONLY) |
|-----------------------------------------------|-----------------------------------------------------|--------------------------------------------|----------------------------|
| \$ 1,615                                      | \$ 23,588                                           | \$ -0-                                     | \$ 99,862                  |
| 3,207                                         | -0-                                                 | -0-                                        | 3,207                      |
| -0-                                           | -0-                                                 | -0-                                        | 19                         |
| 4,273                                         | -0-                                                 | -0-                                        | 4,273                      |
| -0-                                           | -0-                                                 | -0-                                        | 3,469                      |
| -0-                                           | -0-                                                 | 206,727                                    | 206,727                    |
| <u>\$ 9,095</u>                               | <u>\$ 23,588</u>                                    | <u>\$206,727</u>                           | <u>\$317,557</u>           |
| <br>                                          |                                                     |                                            |                            |
| \$ -0-                                        | \$ 1,753                                            | \$ -0-                                     | \$ 10,802                  |
| -0-                                           | -0-                                                 | -0-                                        | 139,255                    |
| -0-                                           | -0-                                                 | 36,727                                     | 36,727                     |
| -0-                                           | -0-                                                 | -0-                                        | 641                        |
| 19                                            | -0-                                                 | -0-                                        | 19                         |
| -0-                                           | -0-                                                 | -0-                                        | 490                        |
| -0-                                           | -0-                                                 | -0-                                        | 37,300                     |
| -0-                                           | -0-                                                 | 170,000                                    | 170,000                    |
| 2,028                                         | -0-                                                 | -0-                                        | 2,028                      |
| -0-                                           | -0-                                                 | -0-                                        | 47                         |
| <u>2,047</u>                                  | <u>1,753</u>                                        | <u>206,727</u>                             | <u>397,309</u>             |
| <br>                                          |                                                     |                                            |                            |
| 7,048                                         | -0-                                                 | -0-                                        | 7,048                      |
| -0-                                           | -0-                                                 | -0-                                        | 14,315                     |
| -0-                                           | 21,058                                              | -0-                                        | 21,058                     |
| -0-                                           | -0-                                                 | -0-                                        | 3,469                      |
| -0-                                           | 777                                                 | -0-                                        | 777                        |
| -0-                                           | -0-                                                 | -0-                                        | ( 126,419)                 |
| <u>7,048</u>                                  | <u>21,835</u>                                       | <u>-0-</u>                                 | <u>( 79,752)</u>           |
| <u>\$ 9,095</u>                               | <u>\$ 23,588</u>                                    | <u>\$206,727</u>                           | <u>\$317,557</u>           |

TOWN OF WEST HUTLAND SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
Year Ended June 30, 1989

|                                                         | GOVERNMENTAL FUND TYPES |                          | FIDUCIARY FUND<br>TYPE    | TOTALS               |
|---------------------------------------------------------|-------------------------|--------------------------|---------------------------|----------------------|
|                                                         | GENERAL<br>FUND         | SPECIAL<br>REVENUE FUNDS | EXPENDABLE<br>TRUST FUNDS | (MEMORANDUM<br>ONLY) |
| REVENUES:                                               |                         |                          |                           |                      |
| Property taxes                                          | \$ 877,592              | \$ -0-                   | \$ -0-                    | \$ 877,592           |
| General state aid                                       | 652,216                 | -0-                      | -0-                       | 652,216              |
| Federal government                                      | -0-                     | 2,798                    | -0-                       | 2,798                |
| Tuition                                                 | 239,729                 | -0-                      | -0-                       | 239,729              |
| Other state revenues                                    | 29,891                  | 19,524                   | -0-                       | 49,415               |
| Insurance settlement                                    | 54,819                  | -0-                      | -0-                       | 54,819               |
| Interest                                                | 13,686                  | -0-                      | 32                        | 13,718               |
| Athletic receipts                                       | 3,808                   | -0-                      | -0-                       | 3,808                |
| Rental income                                           | 2,498                   | -0-                      | -0-                       | 2,498                |
| Other income                                            | 4,830                   | -0-                      | -0-                       | 4,830                |
| Total revenue                                           | 1,879,069               | 22,322                   | 32                        | 1,901,423            |
| EXPENDITURES:                                           |                         |                          |                           |                      |
| Regular instruction                                     | 958,627                 | 2,953                    | -0-                       | 961,580              |
| Athletics                                               | 33,876                  | -0-                      | -0-                       | 33,876               |
| Special education                                       | 89,466                  | 16,571                   | -0-                       | 106,037              |
| Tuition - Vocational                                    | 33,000                  | -0-                      | -0-                       | 33,000               |
| Guidance                                                | 72,026                  | 2,298                    | -0-                       | 74,324               |
| Health services                                         | 27,723                  | -0-                      | -0-                       | 27,723               |
| Library services                                        | 48,878                  | -0-                      | 458                       | 49,336               |
| General administration                                  | 84,694                  | -0-                      | -0-                       | 84,694               |
| School administration                                   | 119,932                 | 500                      | -0-                       | 120,432              |
| Fiscal services                                         | 21,352                  | -0-                      | -0-                       | 21,352               |
| Building maintenance                                    | 253,814                 | -0-                      | -0-                       | 253,814              |
| Pupil transportation                                    | 67,720                  | -0-                      | -0-                       | 67,720               |
| Crossing guard                                          | 3,392                   | -0-                      | -0-                       | 3,392                |
| Bond principal                                          | 40,000                  | -0-                      | -0-                       | 40,000               |
| Bond interest                                           | 9,975                   | -0-                      | -0-                       | 9,975                |
| Total expenditures                                      | 1,864,475               | 22,322                   | 458                       | 1,887,255            |
| Excess (deficiency)<br>of revenues over<br>expenditures | 14,594                  | -0-                      | ( 426)                    | 14,168               |
| OTHER FINANCING SOURCES (USES)                          |                         |                          |                           |                      |
| Operating transfers - In                                | -0-                     | -0-                      | 777                       | 777                  |
| Operating transfers - (Out)                             | ( 1,400)                | -0-                      | -0-                       | ( 1,400)             |
| Total other financing<br>sources (uses)                 | ( 1,400)                | -0-                      | 777                       | ( 623)               |

(continued)

(Continued)

TOWN OF WEST HUTLAND SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 Year Ended June 30, 1989

|                                                                                                            | GOVERNMENTAL FUND TYPES<br>GENERAL<br>FUND | FUND TYPES<br>SPECIAL<br>REVENUE FUNDS | FIDUCIARY FUND<br>TYPE<br>EXPENDABLE<br>TRUST FUNDS | TOTALS<br>(MEMORANDUM<br>ONLY) |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------|-----------------------------------------------------|--------------------------------|
| Excess of revenues<br>and other financing<br>sources over<br>expenditures and<br>other financing<br>(uses) | \$ 13,194                                  | \$ -0-                                 | \$ 351                                              | \$ 13,545                      |
| Fund balance - beginning                                                                                   | ( 121,829)                                 | -0-                                    | 426                                                 | ( 121,403)                     |
| Fund balance - ending                                                                                      | <u>(\$ 108,635)</u>                        | <u>\$ -0-</u>                          | <u>\$ 777</u>                                       | <u>(\$ 107,858)</u>            |

The Notes to Financial Statements are an integral part of this statement.

**TOWN OF WEST RUTLAND SCHOOL DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND AND SPECIAL REVENUE FUNDS  
Year Ended June 30, 1989**

|                                                         | G E N E R A L    |                  | F U N D<br>VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|---------------------------------------------------------|------------------|------------------|---------------------------------------------------|
|                                                         | BUDGET           | ACTUAL           |                                                   |
| REVENUES:                                               |                  |                  |                                                   |
| Property taxes                                          | \$ 877,592       | \$ 877,592       | \$ -0-                                            |
| General state aid                                       | 666,789          | 652,216          | ( 14,573)                                         |
| Federal government                                      | -0-              | -0-              | -0-                                               |
| Tuition                                                 | 198,600          | 239,729          | 41,129                                            |
| Other state aid                                         | 3,950            | 29,891           | 25,941                                            |
| Insurance settlement                                    | -0-              | 54,819           | 54,819                                            |
| Interest                                                | 5,500            | 13,686           | 8,186                                             |
| Athletic receipts                                       | 2,500            | 3,808            | 1,308                                             |
| Rental income                                           | 2,500            | 2,498            | ( 2)                                              |
| Other income                                            | -0-              | 4,830            | 4,830                                             |
| Total revenue                                           | <u>1,757,431</u> | <u>1,879,069</u> | <u>121,638</u>                                    |
| EXPENDITURES:                                           |                  |                  |                                                   |
| Regular instruction                                     | 961,463          | 958,627          | 2,836                                             |
| Athletics                                               | 36,326           | 33,876           | 2,450                                             |
| Special education                                       | 97,844           | 89,466           | 8,378                                             |
| Tuition - Vocational                                    | 16,500           | 33,000           | ( 16,500)                                         |
| Guidance                                                | 73,815           | 72,026           | 1,789                                             |
| Health services                                         | 29,661           | 27,723           | 1,938                                             |
| Library services                                        | 50,824           | 48,878           | 1,946                                             |
| General administration                                  | 71,253           | 84,694           | ( 13,441)                                         |
| School administration                                   | 122,204          | 119,932          | 2,272                                             |
| Fiscal services                                         | 21,335           | 21,352           | ( 17)                                             |
| Building maintenance                                    | 200,698          | 253,814          | ( 53,116)                                         |
| Pupil transportation                                    | 39,003           | 67,720           | ( 28,717)                                         |
| Crossing guard                                          | 3,095            | 3,392            | ( 297)                                            |
| Bond principal                                          | 40,000           | 40,000           | -0-                                               |
| Bond interest                                           | 9,975            | 9,975            | -0-                                               |
| Total expenditures                                      | <u>1,773,996</u> | <u>1,864,475</u> | <u>( 90,479)</u>                                  |
| Excess (deficiency) of<br>revenues over<br>expenditures | ( 16,565)        | 14,594           | 31,159                                            |
| OTHER FINANCING SOURCES (USES)                          |                  |                  |                                                   |
| Operating transfers -(Out)                              | ( 1,400)         | ( 1,400)         | -0-                                               |
| Total other financing<br>sources (uses)                 | ( 1,400)         | ( 1,400)         | -0-                                               |

(Continued)

S P E I C A L R E V E N U E F U N D S  
V A R I A N C E  
F A V O R A B L E  
( U N F A V O R A B L E )

| BUDGET        | ACTUAL        |                 |
|---------------|---------------|-----------------|
| \$ -0-        | \$ -0-        | \$ -0-          |
| -0-           | -0-           | -0-             |
| 2,798         | 2,798         | -0-             |
| -0-           | -0-           | -0-             |
| 16,000        | 19,524        | 3,524           |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| <u>18,798</u> | <u>22,322</u> | <u>3,524</u>    |
| -0-           | 2,953         | ( 2,953)        |
| -0-           | -0-           | -0-             |
| 16,000        | 16,571        | ( 571)          |
| -0-           | -0-           | -0-             |
| 2,298         | 2,298         | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| 500           | 500           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| -0-           | -0-           | -0-             |
| <u>18,798</u> | <u>22,322</u> | <u>( 3,524)</u> |
| -0-           | -0-           | -0-             |
| <u>-0-</u>    | <u>-0-</u>    | <u>-0-</u>      |
| <u>-0-</u>    | <u>-0-</u>    | <u>-0-</u>      |

(Continued)

TOWN OF WEST RUTLAND SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND AND SPECIAL REVENUE FUNDS  
Year Ended June 30, 1989

|                                                                       | G E N E R A L       |                     | F U N D                                |
|-----------------------------------------------------------------------|---------------------|---------------------|----------------------------------------|
|                                                                       | BUDGET              | ACTUAL              | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
| Excess of revenues over<br>expenditures and other<br>financing (uses) | (\$ 17,965)         | \$ 13,194           | \$ 31,159                              |
| Fund balance - beginning                                              | ( 121,829)          | ( 121,829)          | -0-                                    |
| Fund balance - ending                                                 | <u>(\$ 139,794)</u> | <u>(\$ 108,635)</u> | <u>\$ 31,159</u>                       |

The Notes to Financial Statements are an integral part of this statement.

S P E I C A L R E V E N U E F U N D S  
V A R I A N C E  
F A V O R A B L E  
( U N F A V O R A B L E )

|               |               |               |
|---------------|---------------|---------------|
| BUDGET        | ACTUAL        |               |
| \$ -0-        | \$ -0-        | \$ -0-        |
| <u>-0-</u>    | <u>-0-</u>    | <u>-0-</u>    |
| <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ -0-</u> |

TOWN OF WEST RUTLAND SCHOOL DISTRICT

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
Year Ended June 30, 1989

|                                                               | PROPRIETARY<br>FUND TYPE<br>HOT LUNCH | FIDUCIARY<br>FUND TYPE<br>NONEXPENDABLE<br>TRUST | TOTALS<br>(MEMORANDUM<br>ONLY) |
|---------------------------------------------------------------|---------------------------------------|--------------------------------------------------|--------------------------------|
| SOURCES OF WORKING CAPITAL                                    |                                       |                                                  |                                |
| Operations:                                                   |                                       |                                                  |                                |
| Net Income                                                    | <u>\$ 1,504</u>                       | <u>\$21,058</u>                                  | <u>\$22,562</u>                |
| Working capital provided<br>by operations                     | <u>1,504</u>                          | <u>21,058</u>                                    | <u>22,562</u>                  |
| Total sources of working<br>capital                           | <u>1,504</u>                          | <u>21,058</u>                                    | <u>22,562</u>                  |
| USES OF WORKING CAPITAL                                       |                                       |                                                  |                                |
|                                                               | <u>-0-</u>                            | <u>-0-</u>                                       | <u>-0-</u>                     |
| Total uses of working<br>capital                              | <u>-0-</u>                            | <u>-0-</u>                                       | <u>-0-</u>                     |
| Net increase in working<br>capital                            | <u>\$ 1,504</u>                       | <u>\$21,058</u>                                  | <u>\$22,562</u>                |
| ELEMENTS OF NET INCREASE<br>(DECREASE) IN WORKING<br>CAPITAL: |                                       |                                                  |                                |
| Cash                                                          | \$ 955                                | \$21,058                                         | \$22,013                       |
| Accounts receivable                                           | ( 231)                                | -0-                                              | ( 231)                         |
| Inventory                                                     | 2,076                                 | -0-                                              | 2,076                          |
| Due to/from other funds                                       | ( 658)                                | -0-                                              | ( 658)                         |
| Unused donated commodities                                    | ( 638)                                | -0-                                              | ( 638)                         |
| Net increase in working<br>capital                            | 1,504                                 | 21,058                                           | 22,562                         |
| Working capital, beginning of<br>year                         | <u>5,544</u>                          | <u>-0-</u>                                       | <u>5,544</u>                   |
| Working capital, end of year                                  | <u>\$ 7,048</u>                       | <u>\$21,058</u>                                  | <u>\$28,106</u>                |

The Notes to Financial Statements are an integral part of this statement.

**TOWN OF WEST RUTLAND SCHOOL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN**  
**RETAINED EARNINGS/FUND BALANCES**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**  
**Year Ended June 30, 1989**

|                                               | PROPRIETARY<br>FUND TYPE<br>HOT LUNCH | FIDUCIARY<br>FUND TYPE<br>NONEXPENDABLE<br>TRUST | TOTALS<br>(MEMORANDUM<br>ONLY) |
|-----------------------------------------------|---------------------------------------|--------------------------------------------------|--------------------------------|
| <b>OPERATING REVENUE:</b>                     |                                       |                                                  |                                |
| Contributions                                 | \$ -0-                                | \$21,058                                         | \$21,058                       |
| Sales                                         | <u>46,117</u>                         | <u>-0-</u>                                       | <u>46,117</u>                  |
| Total operating revenue                       | <u>46,117</u>                         | <u>21,058</u>                                    | <u>67,175</u>                  |
| <b>OPERATING EXPENSES:</b>                    |                                       |                                                  |                                |
| Food                                          | 31,985                                | -0-                                              | 31,985                         |
| Salaries and benefits                         | 33,737                                | -0-                                              | 33,737                         |
| Supplies                                      | 3,823                                 | -0-                                              | 3,823                          |
| Repairs and maintenance                       | 969                                   | -0-                                              | 969                            |
| Telephone and postage                         | 625                                   | -0-                                              | 625                            |
| Travel                                        | <u>219</u>                            | <u>-0-</u>                                       | <u>219</u>                     |
| Total operating expenses                      | <u>71,358</u>                         | <u>-0-</u>                                       | <u>71,358</u>                  |
| Operating income (loss)                       | <u>( 25,241)</u>                      | <u>21,058</u>                                    | <u>( 4,183)</u>                |
| <b>NONOPERATING REVENUES (EXPENSES):</b>      |                                       |                                                  |                                |
| Federal reimbursement                         | 22,062                                | -0-                                              | 22,062                         |
| State matching grant                          | 2,775                                 | -0-                                              | 2,775                          |
| Commodities revenue                           | 13,746                                | -0-                                              | 13,746                         |
| Commodities expense                           | <u>( 13,746)</u>                      | <u>-0-</u>                                       | <u>( 13,746)</u>               |
| Interest income                               | <u>508</u>                            | <u>777</u>                                       | <u>1,285</u>                   |
| Total nonoperating<br>revenues (expenses)     | <u>25,345</u>                         | <u>777</u>                                       | <u>26,122</u>                  |
| Income before operating<br>transfers          | <u>104</u>                            | <u>21,835</u>                                    | <u>21,939</u>                  |
| <b>OPERATING TRANSFERS:</b>                   |                                       |                                                  |                                |
| Operating transfers - In                      | 1,400                                 | -0-                                              | 1,400                          |
| Operating transfers - (Out)                   | <u>-0-</u>                            | <u>( 777)</u>                                    | <u>( 777)</u>                  |
| Total operating transfers                     | <u>1,400</u>                          | <u>( 777)</u>                                    | <u>( 623)</u>                  |
| Net Income                                    | 1,504                                 | 21,058                                           | 22,562                         |
| Retained earnings/fund balance -<br>beginning | <u>5,544</u>                          | <u>-0-</u>                                       | <u>5,544</u>                   |
| Retained earnings/fund balance -<br>ending    | <u>\$ 7,048</u>                       | <u>\$21,058</u>                                  | <u>\$28,106</u>                |

The Notes to Financial Statements are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies

The Town of West Rutland School District (the Schools) operates under the authority of the charter of the Town of West Rutland, Vermont. The Schools are managed by an elected Board of School Directors (the Board) who appoint a superintendent to operate on their behalf.

The financial statements of the Schools have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Schools' accounting policies are described below.

#### A. Reporting Entity

In evaluating how to define the Schools, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the Schools. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Schools are able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the Schools' reporting entity.

Included within the reporting entity:

- o West Rutland Elementary School
- o West Rutland High School
- o Hot Lunch Program

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 1. Summary of Significant Accounting Policies (Continued)

#### A. Reporting Entity (Continued)

Excluded from the reporting entity:

- o After School Program

#### B. Fund Accounting

The Schools use funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the Schools not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Enterprise funds provide goods or services to outside parties.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Schools. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the Schools are under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the Schools hold on behalf of others as their agent.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 1. Summary of Significant Accounting Policies (Continued)

#### C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Schools report deferred revenue on their combined balance sheet. Deferred revenues arise when resources are received by the Schools before they have a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the Schools have a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 1. Summary of Significant Accounting Policies (Continued)

#### D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund. Budgets are not legally adopted for all special revenue funds.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting-under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation-is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

#### E. Cash

Cash includes amounts in demand deposits, savings accounts, and certificates of deposit.

#### F. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are also classified in this manner.

#### G. Commodities and Other Inventories

Inventories are stated at the lower of cost, determined by the FIFO (first-in, first-out) method, or market. The Hot Lunch Program has U.S.D.A. commodities donated to it. The inventory of commodities is valued using U.S. Government commodity prices. The commodities inventory at June 30, 1989 of \$2,028 is also shown as a liability titled "unused donated commodities" since these are government assistance items and are not school assets.

#### H. Fixed Assets

General fixed assets are recorded as expenditures in the acquiring fund at the time of purchase. No record is maintained of general fixed assets; therefore, no statement of general fixed assets is included in this report.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Note 1. Summary of Significant Accounting Policies (Continued)

#### H. Fixed Assets (Continued)

If generally accepted accounting principles were applied, fixed assets used in governmental fund type operations (general fixed assets) would be accounted for in the general fixed assets account group, rather than in governmental funds.

Proprietary fund fixed assets are recorded as expenditures in the acquiring fund at the time of purchase. These assets are not capitalized and are not depreciated as required by generally accepted accounting principles.

#### I. Compensated Absences

Amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement.

#### J. Long-Term Debt

Retirement of long-term debt is recorded as an expenditure in the fund responsible for payment. Unpaid obligations are maintained in the long-term debt account group. This account group is not a "fund" in that it is concerned only with the measurement of financial position. It is not involved with the measurement of results of operations.

#### K. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

#### L. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**L. Interfund Transactions (Continued)**

another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**M. Memorandum Only - Total Columns**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 2. Budgets and Budgetary Accounting**

The school superintendent and budget committee submits to the School Board a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and special revenue.

A public hearing is conducted in West Rutland, Vermont to obtain taxpayer comments. The budget was formally approved on July 25, 1988 in West Rutland, Vermont.

The budget is prepared and approved on the modified accrual basis of accounting.

**Note 3. Deposits**

The Schools' deposits with financial institutions at June 30, 1989 were \$99,862.

The bank balances are categorized as follows:

June 30, 1989

Amounts insured by the FDIC and FSLIC  
or collateralized with securities  
held by the Schools or by its agent  
in the Schools' name.

\$99,862

Total deposits

\$99,862

NOTES TO FINANCIAL STATEMENTS (Continued)

Note 3. Deposits (Continued)

Due to higher cash flows at certain times during the year, the Schools had uncollateralized deposits at those times.

Note 4. Taxes

The Town of West Rutland levied \$877,592 on behalf of the Town of West Rutland School District. The Town bills and collects all taxes on behalf of the Schools. All costs incurred in collecting taxes are born by the Town and the full amount of the tax levy is remitted to the Schools.

Note 5. Bonds Payable

Capital construction bonds payable consist of the following issue:

Original \$770,000 obligation at 5 1/4%, balance outstanding at June 30, 1989 of \$170,000.

Repayment of principal on the bond outstanding is as follows:

|      |       |           |
|------|-------|-----------|
| 1990 | ----- | \$ 40,000 |
| 1991 | ----- | \$ 40,000 |
| 1992 | ----- | \$ 40,000 |
| 1993 | ----- | \$ 40,000 |
| 1994 | ----- | \$ 10,000 |

\$170,000

|                        |                  |
|------------------------|------------------|
| Balance, July 1, 1988  | \$210,000        |
| Payment                | <u>40,000</u>    |
| Balance, June 30, 1989 | <u>\$170,000</u> |

The interest paid on this bond was \$9,975 for the year ended June 30, 1989.

Note 6. Note Payable

Note payable consists of one school bus note, having an original balance of \$37,300, payable to the Vermont National Bank. The principal and interest, at 6.95% per annum, is to be paid in one installment on July 10, 1989.

NOTES TO FINANCIAL STATEMENTS (Continued)

Note 7. Public Employees' Retirement Systems

State Teachers' Retirement System

The teachers employed by the Schools are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. The Vermont State Statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary. The latest available report dated June 30, 1988, provides the following information:

June 30, 1988

Actuarial present value of accrued benefits:

Vested benefits

Retired members and beneficiaries  
currently receiving payments  
Other members

\$144,243,900  
141,505,000

285,748,900

Nonvested benefits

9,610,400

Total actuarial present value  
of accrued benefits

\$295,359,300

Assets at market value

\$274,702,800

The information provided above reflects the entire 13,223 member system. All teachers become members of the retirement system upon employment. Vesting occurs upon reaching ten years of creditable service. Town of West Rutland School District's current year payroll for all employees totalled \$1,153,308, while its current year covered payroll for the State Teachers' Retirement Plan equalled \$983,635. The System's total required contribution for the fiscal year 1988-89 was \$18,072,172. The amount of the contribution made on behalf of the Schools' teachers is not available. Additional information regarding the State Teachers' Retirement System of Vermont is available upon request from the State of Vermont.

NOTES TO FINANCIAL STATEMENTS (Continued)

Note 7. Public Employees' Retirement Systems (Continued)

Municipal Employees' Retirement System (PERS)

The nonteaching employees of the Town of West Rutland School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple employer retirement system. The School District's required contribution to the plan during the 1988 - 1989 fiscal year was 4.2 percent of covered payroll, or \$1,323. The employee contribution rate was 3 percent. Employee contributions for the fiscal year were \$945. The current year payroll for all employees was \$1,153,308 while the current year covered payroll for employees under this plan equalled \$31,510.

All full-time employees of participating employers are eligible to participate in the plan on the first day of the month following their completion of three years of service. The authority under which benefit provision and the employees' and employer's obligations to contribute to the plan was established when the Town of West Rutland School District joined the system.

Employees who retire at or after age 65 and have completed ten years of credited service are entitled to a retirement benefit, payable monthly for life, equal to one percent of their average final five year compensation for each year of their credited service prior to July 1, 1987, plus 1.1 percent for each year of credited service after July 1, 1987.

Vested employees may retire upon attainment of age 55 and the completion of ten years of credited service. The early retirement benefit is determined as for normal retirement, based on earnings and service to the early retirement date.

Disability benefits are available to totally and permanently disabled employees who have completed ten years of service. Disability benefits are also determined as a normal retirement, based on earnings and service to the disability date.

The dependent beneficiary of a member who has completed ten years of credited service prior to his or her death will receive a benefit equal to that to be paid if the member had retired early on the date of death. The beneficiary of an employee who has not satisfied the preceding requirement will be refunded that employee's accumulated contributions with interest.

NOTES TO FINANCIAL STATEMENTS (Continued)

Note 7. Public Employees' Retirement Systems (Continued)

Municipal Employees' Retirement System (PERS)

The System provides for automatic cost of living adjustments, equal to one-half the rate of change in the previous year's Consumer Price Index, with maximum increases of two percent.

The following information is provided in accordance with Statement No. 5 of the Governmental Accounting Standards Board as provided by the actuary of the entire system.

July 1, 1988

Pension benefit obligation

|                                               |                |
|-----------------------------------------------|----------------|
| Retired and terminated vested employees       | \$ 4,333,978   |
| Accumulated contribution for active employees | 4,645,852      |
| Employer-financed vested                      | 9,670,057      |
| Employer-financed nonvested                   | <u>736,119</u> |

Total 19,386,006

Market value of assets 23,446,651

Excess of market value of assets  
over pension benefit obligation \$ 4,060,645

The pension benefit obligation is the actuarial present value of credited projected benefits and is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the Public Employees' Retirement System's (PERS) funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and among employers.

The information relating specifically to the Town of West Rutland School District's employee members of the Vermont Municipal Employees' Retirement System is unavailable because the system does not make separate measurements of assets and pension benefit obligations of individual employers.

NOTES TO FINANCIAL STATEMENTS (Continued)

Note 7. Public Employees' Retirement Systems (Continued)

Municipal Employees' Retirement System (PERS)

The amounts and types of debt or other securities issued by the employers and held by the system is also not available. Additional information regarding the Vermont Municipal Employees' Retirement System, including six year historical trend data which provides information about progress made in accumulating sufficient assets to pay benefits when due, is available upon request from the State of Vermont.

Note 8. Individual Fund Disclosures

A. Excess of Expenditures over Appropriations in Individual Funds.

- o The general fund expenditures of \$1,864,475 exceeded budgeted expenses of \$1,773,996 by \$90,479.

B. Deficit Fund Balances or Retained Earnings in Individual Funds.

- o The general fund has a fund balance deficit of \$119,695 and an overall fund deficit of \$108,635.

C. Individual interfund receivable payable balances. At June 30, 1989 those balances were as follows:

| Fund           | Receivable   | Payable      |
|----------------|--------------|--------------|
| General fund   | \$ 19        | \$-0-        |
| Hot lunch fund | <u>-0-</u>   | <u>19</u>    |
| Total          | <u>\$ 19</u> | <u>\$ 19</u> |

Note 9. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTES TO FINANCIAL STATEMENTS (Continued)

Note 10. Subsequent Events

The Town of West Rutland School District borrowed \$38,000 for current expenses, from the Vermont National Bank on July 18, 1989, to refinance its \$37,300 school bus note. The note was borrowed at an interest rate of 7.55% and is due in full, including interest, on July 18, 1990.

The Town of West Rutland School District also borrowed a maximum of \$500,000 from the Vermont National Bank in anticipation of taxes between July and November, 1989. These notes were repaid according to their terms prior to the date of this report.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS

TOWN OF WEST RUTLAND SCHOOL DISTRICT

GENERAL FUND  
BALANCE SHEET  
June 30, 1989

ASSETS

|                      |                  |
|----------------------|------------------|
| Cash                 | \$ 74,612        |
| Prepaid expenses     | 3,469            |
| Due from other funds | <u>19</u>        |
| Total assets         | <u>\$ 78,100</u> |

LIABILITIES AND FUND BALANCES

|                                          |            |
|------------------------------------------|------------|
| Accounts payable                         | \$ 9,049   |
| Note payable                             | 37,300     |
| Due to Rutland Central Supervisory Union | 490        |
| Accrued payroll and related taxes        | 139,255    |
| Accrued interest                         | <u>641</u> |

|                   |                |
|-------------------|----------------|
| Total liabilities | <u>186,735</u> |
|-------------------|----------------|

FUND BALANCES:

|                               |                   |
|-------------------------------|-------------------|
| Reserved for encumbrances     | 14,315            |
| Reserved for prepaid expenses | 3,469             |
| Unreserved, undesignated      | <u>( 126,419)</u> |

|                     |                   |
|---------------------|-------------------|
| Total fund balances | <u>( 108,635)</u> |
|---------------------|-------------------|

|                                     |                  |
|-------------------------------------|------------------|
| Total liabilities and fund balances | <u>\$ 78,100</u> |
|-------------------------------------|------------------|

TOWN OF WEST RUTLAND SCHOOL DISTRICT

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 1989

|                                                         | BUDGET           | ACTUAL           | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|---------------------------------------------------------|------------------|------------------|----------------------------------------|
| REVENUES:                                               |                  |                  |                                        |
| Property taxes                                          | \$ 877,592       | \$ 877,592       | \$ -0-                                 |
| General state aid                                       | 666,789          | 652,216          | ( 14,573)                              |
| Federal government                                      | -0-              | -0-              | -0-                                    |
| Tuition                                                 | 198,600          | 239,729          | 41,129                                 |
| Other state aid                                         | 3,950            | 29,891           | 25,941                                 |
| Insurance settlement                                    | -0-              | 54,819           | 54,819                                 |
| Interest                                                | 5,500            | 13,686           | 8,186                                  |
| Athletic receipts                                       | 2,500            | 3,808            | 1,308                                  |
| Rental income                                           | 2,500            | 2,498            | ( 2)                                   |
| Other income                                            | -0-              | 4,830            | 4,830                                  |
| Total revenue                                           | <u>1,757,431</u> | <u>1,879,069</u> | <u>121,638</u>                         |
| EXPENDITURES:                                           |                  |                  |                                        |
| Regular instruction                                     | 961,463          | 958,627          | 2,836                                  |
| Athletics                                               | 36,326           | 33,876           | 2,450                                  |
| Special education                                       | 97,844           | 89,466           | 8,378                                  |
| Tuition - Vocational                                    | 16,500           | 33,000           | ( 16,500)                              |
| Guidance                                                | 73,815           | 72,026           | 1,789                                  |
| Health services                                         | 29,661           | 27,723           | 1,938                                  |
| Library services                                        | 50,824           | 48,878           | 1,946                                  |
| General administration                                  | 71,253           | 84,694           | ( 13,441)                              |
| School administration                                   | 122,204          | 119,932          | 2,272                                  |
| Fiscal services                                         | 21,335           | 21,352           | ( 17)                                  |
| Building maintenance                                    | 200,698          | 253,814          | ( 53,116)                              |
| Pupil transportation                                    | 39,003           | 67,720           | ( 28,717)                              |
| Crossing guard                                          | 3,095            | 3,392            | ( 297)                                 |
| Bond principal                                          | 40,000           | 40,000           | -0-                                    |
| Bond interest                                           | 9,975            | 9,975            | -0-                                    |
| Total expenditures                                      | <u>1,773,996</u> | <u>1,864,475</u> | <u>( 90,479)</u>                       |
| Excess (deficiency) of<br>revenues over<br>expenditures | ( 16,565)        | 14,594           | 31,159                                 |
| OTHER FINANCING SOURCES (USES)                          |                  |                  |                                        |
| Operating transfers - (Out)                             | ( 1,400)         | ( 1,400)         | -0-                                    |
| Total other financing<br>sources (uses)                 | ( 1,400)         | ( 1,400)         | -0-                                    |

(Continued)

(Continued)

TOWN OF WEST RUTLAND SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 1989

|                                                                       | BUDGET                | ACTUAL                | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|-----------------------------------------------------------------------|-----------------------|-----------------------|----------------------------------------|
| Excess of revenues over<br>expenditures and other<br>financing (uses) | (\$ 17,965)           | \$ 13,194             | \$ 31,159                              |
| Fund balance - beginning                                              | ( <u>121,829</u> )    | ( <u>121,829</u> )    | <u>-0-</u>                             |
| Fund balance - ending                                                 | ( <u>\$ 139,794</u> ) | ( <u>\$ 108,635</u> ) | <u>\$ 31,159</u>                       |

TOWN OF WEST RUTLAND SCHOOL DISTRICT

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 1989

|                                        | HOME<br>ECONOMICS<br>GRANT | DRUG-FREE<br>SCHOOL<br>GRANT | PROJECT<br>GRADUATION | BLOCK<br>GRANT | TOTALS<br>(MEMORANDUM<br>ONLY) |
|----------------------------------------|----------------------------|------------------------------|-----------------------|----------------|--------------------------------|
| <b>ASSETS</b>                          |                            |                              |                       |                |                                |
| Cash                                   | \$ 47                      | \$-0-                        | \$-0-                 | \$-0-          | \$ 47                          |
| Total assets                           | <u>\$ 47</u>               | <u>\$-0-</u>                 | <u>\$-0-</u>          | <u>\$-0-</u>   | <u>\$ 47</u>                   |
| <b>LIABILITIES AND FUND BALANCES</b>   |                            |                              |                       |                |                                |
| Deferred revenue                       | \$ 47                      | \$-0-                        | \$-0-                 | \$-0-          | \$ 47                          |
| Total liabilities                      | <u>47</u>                  | <u>-0-</u>                   | <u>-0-</u>            | <u>-0-</u>     | <u>47</u>                      |
| Fund balances                          | <u>-0-</u>                 | <u>-0-</u>                   | <u>-0-</u>            | <u>-0-</u>     | <u>-0-</u>                     |
| Total liabilities and<br>fund balances | <u>\$ 47</u>               | <u>\$-0-</u>                 | <u>\$-0-</u>          | <u>\$-0-</u>   | <u>\$ 47</u>                   |

TOWN OF WEST HAVEN SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES FUND BALANCES  
Year Ended June 30, 1989

|                                                         | HOME<br>ECONOMICS<br>GRANT | DRUG-FREE<br>SCHOOL<br>GRANT | PROJECT<br>GRADUATION | BLOCK<br>GRANT | TOTALS<br>(MEMORANDUM<br>ONLY) |
|---------------------------------------------------------|----------------------------|------------------------------|-----------------------|----------------|--------------------------------|
| REVENUE                                                 |                            |                              |                       |                |                                |
| Federal government                                      | \$ -0-                     | \$ 2,298                     | \$ 500                | \$ -0-         | \$ 2,798                       |
| State government                                        | <u>2,953</u>               | <u>-0-</u>                   | <u>-0-</u>            | <u>16,571</u>  | <u>19,524</u>                  |
| Total revenue                                           | <u>2,953</u>               | <u>2,298</u>                 | <u>500</u>            | <u>16,571</u>  | <u>22,322</u>                  |
| EXPENDITURES                                            |                            |                              |                       |                |                                |
| Regular instruction                                     | 2,953                      | -0-                          | -0-                   | -0-            | 2,953                          |
| Guidance                                                | -0-                        | 2,298                        | -0-                   | -0-            | 2,298                          |
| School administration                                   | -0-                        | -0-                          | 500                   | -0-            | 500                            |
| Special education                                       | <u>-0-</u>                 | <u>-0-</u>                   | <u>-0-</u>            | <u>16,571</u>  | <u>16,571</u>                  |
| Total expenditures                                      | <u>2,953</u>               | <u>2,298</u>                 | <u>500</u>            | <u>16,571</u>  | <u>22,322</u>                  |
| Excess (deficiency) of<br>revenues over<br>expenditures | -0-                        | -0-                          | -0-                   | -0-            | -0-                            |
| Fund balances, July 1, 1988                             | <u>-0-</u>                 | <u>-0-</u>                   | <u>-0-</u>            | <u>-0-</u>     | <u>-0-</u>                     |
| Fund balances, June 30, 1989                            | <u>\$ -0-</u>              | <u>\$ -0-</u>                | <u>\$ -0-</u>         | <u>\$ -0-</u>  | <u>\$ -0-</u>                  |

TOWN OF WEST RUTLAND SCHOOL DISTRICT

COMBINING BALANCE SHEET  
ALL FIDUCIARY FUND TYPES  
June 30, 1989

|                                                           | AGENCY FUND<br>STUDENT<br>ACTIVITIES | EXPENDABLE<br>TRUST FUNDS | NONEXPENDABLE<br>TRUST FUNDS | TOTALS<br>(MEMORANDUM<br>ONLY) |
|-----------------------------------------------------------|--------------------------------------|---------------------------|------------------------------|--------------------------------|
| <b>ASSETS</b>                                             |                                      |                           |                              |                                |
| Cash                                                      | \$ 1,753                             | \$ 777                    | \$21,058                     | \$23,588                       |
| Total assets                                              | <u>\$ 1,753</u>                      | <u>\$ 777</u>             | <u>\$21,058</u>              | <u>\$23,588</u>                |
| <b>LIABILITIES AND FUND BALANCES</b>                      |                                      |                           |                              |                                |
| LIABILITIES                                               | \$ 1,753                             | \$ -0-                    | \$ -0-                       | \$ 1,753                       |
| FUND BALANCES                                             |                                      |                           |                              |                                |
| Reserved for endowments                                   | -0-                                  | -0-                       | 21,058                       | 21,058                         |
| Unreserved - designated for<br>future years' expenditures | <u>-0-</u>                           | <u>777</u>                | <u>-0-</u>                   | <u>777</u>                     |
| Total fund balances                                       | <u>-0-</u>                           | <u>777</u>                | <u>21,058</u>                | <u>21,835</u>                  |
| Total liabilities and<br>fund balances                    | <u>\$ 1,753</u>                      | <u>\$ 777</u>             | <u>\$21,058</u>              | <u>\$23,588</u>                |

TOWN OF WEST RUTLAND SCHOOL DISTRICT

NONEXPENDABLE TRUST FUNDS  
COMBINING BALANCE SHEET  
June 30, 1989

|                                        | SMOLINSKI<br>FUND | H.C. ANDERSON<br>FUND | TOTALS<br>(MEMORANDUM<br>ONLY) |
|----------------------------------------|-------------------|-----------------------|--------------------------------|
| <b>ASSETS</b>                          |                   |                       |                                |
| Cash                                   | <u>\$ 1,058</u>   | <u>\$20,000</u>       | <u>\$21,058</u>                |
| Total assets                           | <u>\$ 1,058</u>   | <u>\$20,000</u>       | <u>\$21,058</u>                |
| <b>LIABILITIES AND FUND BALANCES</b>   |                   |                       |                                |
| LIABILITIES                            | <u>\$ -0-</u>     | <u>\$ -0-</u>         | <u>\$ -0-</u>                  |
| FUND BALANCES                          |                   |                       |                                |
| Reserved for endowment                 | <u>1,058</u>      | <u>20,000</u>         | <u>21,058</u>                  |
| Total fund balances                    | <u>1,058</u>      | <u>20,000</u>         | <u>21,058</u>                  |
| Total liabilities and<br>fund balances | <u>\$ 1,058</u>   | <u>\$20,000</u>       | <u>\$21,058</u>                |

TOWN OF WEST RUTLAND SCHOOL DISTRICT

EXPENDABLE TRUST FUNDS  
COMBINING BALANCE SHEET  
June 30, 1989

|                                                  | HARRIET WING<br>FUND | SMOLINSKI<br>FUND | H.C. ANDERSON<br>FUND | TOTALS<br>(MEMORANDUM<br>ONLY) |
|--------------------------------------------------|----------------------|-------------------|-----------------------|--------------------------------|
| <b>ASSETS</b>                                    |                      |                   |                       |                                |
| Cash                                             | <u>\$-0-</u>         | <u>\$ 24</u>      | <u>\$753</u>          | <u>\$777</u>                   |
| Total assets                                     | <u>\$-0-</u>         | <u>\$ 24</u>      | <u>\$753</u>          | <u>\$777</u>                   |
| <b>LIABILITIES AND FUND BALANCES</b>             |                      |                   |                       |                                |
| LIABILITIES                                      | <u>\$-0-</u>         | <u>\$-0-</u>      | <u>\$-0-</u>          | <u>\$-0-</u>                   |
| FUND BALANCES                                    |                      |                   |                       |                                |
| Unreserved:                                      |                      |                   |                       |                                |
| Designated for subsequent years'<br>expenditures | <u>-0-</u>           | <u>24</u>         | <u>753</u>            | <u>777</u>                     |
| Total fund balances                              | <u>-0-</u>           | <u>24</u>         | <u>753</u>            | <u>777</u>                     |
| Total liabilities and<br>fund balances           | <u>\$-0-</u>         | <u>\$24</u>       | <u>\$753</u>          | <u>\$777</u>                   |

TOWN OF WEST RUTLAND SCHOOL DISTRICT

NONEXPENDABLE TRUST FUNDS

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE  
Year Ended June 30, 1989

|                                                             | SMOLINSKI<br>FUND | H.C. ANDERSON<br>FUND | TOTALS<br>(MEMORANDUM<br>ONLY) |
|-------------------------------------------------------------|-------------------|-----------------------|--------------------------------|
| REVENUE:                                                    |                   |                       |                                |
| Contributions                                               | \$ 1,058          | \$20,000              | \$21,058                       |
| Interest income                                             | <u>24</u>         | <u>753</u>            | <u>777</u>                     |
| Total revenues                                              | 1,082             | 20,753                | 21,835                         |
| OTHER FINANCING SOURCES (USES)                              |                   |                       |                                |
| Operating transfers (Out)                                   | ( <u>24</u> )     | ( <u>753</u> )        | ( <u>777</u> )                 |
| Excess of revenue over<br>other financing<br>sources (uses) | 1,058             | 20,000                | 21,058                         |
| Fund balances, beginning                                    | <u>-0-</u>        | <u>-0-</u>            | <u>-0-</u>                     |
| Fund balances, ending                                       | <u>\$ 1,058</u>   | <u>\$20,000</u>       | <u>\$21,058</u>                |

TOWN OF WEST RUTLAND SCHOOL DISTRICT

EXPENDABLE TRUST FUNDS  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 1989

|                                                                                        | HARRIET WING<br>FUND | SMOLINSKI<br>FUND | H.C. ANDERSON<br>FUND | TOTALS<br>(MEMORANDUM<br>ONLY) |
|----------------------------------------------------------------------------------------|----------------------|-------------------|-----------------------|--------------------------------|
| REVENUE:                                                                               |                      |                   |                       |                                |
| Interest                                                                               | <u>\$ 32</u>         | <u>\$-0-</u>      | <u>\$-0-</u>          | <u>\$ 32</u>                   |
| Total revenue                                                                          | <u>32</u>            | <u>-0-</u>        | <u>-0-</u>            | <u>32</u>                      |
| EXPENSES:                                                                              |                      |                   |                       |                                |
| Library services                                                                       | <u>458</u>           | <u>-0-</u>        | <u>-0-</u>            | <u>458</u>                     |
| Total expenses                                                                         | <u>458</u>           | <u>-0-</u>        | <u>-0-</u>            | <u>458</u>                     |
| Excess (deficiency) of<br>revenues over<br>expenditures                                | ( 426)               | -0-               | -0-                   | ( 426)                         |
| OTHER FINANCING SOURCES:                                                               |                      |                   |                       |                                |
| Operating transfers - In                                                               | <u>-0-</u>           | <u>24</u>         | <u>753</u>            | <u>777</u>                     |
| Excess (deficiency) of<br>revenues and other<br>financing sources<br>over expenditures | ( 426)               | 24                | 753                   | 351                            |
| und balances, beginning                                                                | <u>426</u>           | <u>-0-</u>        | <u>-0-</u>            | <u>426</u>                     |
| und balances, ending                                                                   | <u>\$-0-</u>         | <u>\$ 24</u>      | <u>\$753</u>          | <u>\$777</u>                   |

PRINCIPAL'S REPORT  
WEST RUTLAND K-12 SCHOOL

The 1989-90 school year has been extremely busy for our staff and students. The normal sampling of activities have included athletic events, assemblies, music concerts, National Honor Society induction and special field trips. A memorial event was our flag raising ceremony which included participation by the American Legion and Boy Scouts.

Curriculum development which dovetails with Public School Approval, continues to be a priority on our school. Many of our curriculums will be completed in a new structure by June, 1990. Our In-Service Program which was developed by a team of teachers, continues to promote staff development.

We have increased the availability of high school electives. Our primary teachers are involved in an assessment of a Primary Unit. Our Middle School staff are studying the effectiveness of our current program with the goal of making this successful program even more beneficial to students.

I reported in last years report regarding our approval by the New England Association of Schools based on their visit to our school. I am proud to share with you that in June, 1989, the Vermont State Board of Education granted West Rutland its initial approval based on the standards set forth in the Public School Approval regulations.

We have spent many hours developing a realistic budget to present to our community. Our budget does not include any frills and we have reduced positions or used a different model to provide services feasible. One fact that our citizens need to be aware of is our increasing enrollment in the elementary school. Our budget proposal includes an additional grade 3 teacher. Please refer to the enrollment chart in our appendix to acquaint yourself with our population trends.

West Rutland School has received generous donations from community organizations and citizens. We appreciated each and every one, although it is impossible to acknowledge each one in this annual report. Special thanks are extended to our active P.T.O. and Booster Clubs for their ongoing support. We would be unable to offer many enrichment activities without their assistance.

I am proud to be a member of the West Rutland School community. Our entire staff including teachers, custodians, bus drivers, kitchen help, aides and secretaries are to be commended. However, without support and interest of the parents, our success would be limited. I would like to expend sincere thanks to our school board members and superintendent, Paul Tracy. Their guidance and support are appreciated by everyone.

Page II

Principal's Report continued

Finally, a special thanks to our student body. You make West Rutland a very special place. We appreciate your many special characteristics including your curiosity, cooperativeness, friendliness and , yes your special challenges. You make each day exciting and rewarding.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|          |                            | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|----------|----------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****    |                            |                 |                     |                    |          |                   |                         |                |
| RECEIPTS |                            |                 |                     |                    |          |                   |                         |                |
| 3110     | GENERAL STATE AID          | 673,406         | 470,540             | 690,316            | 16,910   | 717,000           | 43,594                  |                |
|          | VOC ED REIMBURSEMENT       | 26,426          | 0                   | 26,426             | 0        | 16,212            | (10,214)                |                |
| 3243     | VOC ED TRANS               | 2,400           | 0                   | 2,400              | 0        | 2,400             | 0                       |                |
| 3268     | SPECIAL ED                 | 50,000          | 3,062               | 50,000             | 0        | 45,000            | (5,000)                 |                |
|          | CHAPTER 1 REIMBURSEMENT    | 22,594          | 0                   | 0                  | (22,594) | 0                 | (22,594)                |                |
| 3301     | DRIVER ED                  | 1,550           | 1,416               | 2,000              | 450      | 1,550             | 0                       |                |
|          | TOTAL STATE INCOME         | 776,376         | 475,018             | 771,142            | (5,234)  | 782,162           | 5,786                   | 0.7%           |
|          | LOCAL INCOME:              |                 |                     |                    |          |                   |                         |                |
|          | CASH TO OPEN               | 27,934          | 27,588              | 27,588             | (346)    | 22,168            | (5,766)                 |                |
| 1322     | INCOMING TUITION           | 280,000         | 45,000              | 225,900            | (54,100) | 252,500           | (27,500)                |                |
| 1500     | INTEREST EARNED            | 5,500           | 1,674               | 5,500              | 0        | 5,500             | 0                       |                |
| 1701     | ATHLETIC RECEIPTS          | 2,500           | 0                   | 3,000              | 500      | 2,500             | 0                       |                |
| 1910     | RENT                       | 2,500           | 0                   | 1,300              | (1,200)  | 2,500             | 0                       |                |
| 1110     | LOCAL TAXES-OPERATIONS     | 868,536         | 745,000             | 868,536            | 0        | 953,703           | 85,167                  | 9.8%           |
|          | TOTAL LOCAL INCOME         | 1,186,970       | 819,262             | 1,131,824          | (55,146) | 1,238,871         | 51,901                  | 4.4%           |
|          | TOTAL BUDGETED INCOME      | 1,963,346       | 1,294,280           | 1,902,966          | (60,380) | 2,021,033         | 57,687                  | 2.9%           |
|          | OTHER SOURCES OF INCOME:   |                 |                     |                    |          |                   |                         |                |
|          | INSURANCE SETTLEMENT       | 0               | 0                   | 0                  | 0        |                   |                         |                |
| 3302     | GRANTS                     | 0               | 3,000               | 3,000              | 3,000    | 0                 |                         |                |
|          | MISC INCOME                | 0               | 13                  | 13                 | 13       | 0                 |                         |                |
|          | CONTRIBUTIONS              | 0               | 0                   | 0                  | 0        | 0                 |                         |                |
|          | REFUND OF PRIOR YR EXPENSE | 0               | 65                  | 65                 | 65       | 0                 |                         |                |
|          | HEALTH INS. REBATE         | 0               | 0                   | 0                  | 0        | 0                 |                         |                |
|          | TOTAL OTHER SOURCES        | 0               | 3,079               | 3,078              | 3,078    | 0                 | 0                       |                |
|          | TOTAL INCOME               | 1,963,346       | 1,297,359           | 1,906,044          | (57,302) | 2,021,033         | 57,687                  | 2.9%           |

The proposed 1990/91 school district budget reflects a 2.9% increase. The loss of tuition income during the current school year (projected to be \$54,100) is the major reason why taxes for the 1990/91 budget are up 9.8%.

|                           |                      |                            |           |         |           | BUDGET  | TOTAL @  | PROJECTED |          |          |           |      |       |            |        |
|---------------------------|----------------------|----------------------------|-----------|---------|-----------|---------|----------|-----------|----------|----------|-----------|------|-------|------------|--------|
|                           |                      |                            |           |         |           | 89/90   | 12-31-89 | 89/90     | VARIANCE | PROPOSED | INCREASE/ | % OF |       |            |        |
|                           |                      |                            |           |         |           |         |          |           |          |          |           |      | 90/91 | (DECREASE) | CHANGE |
| *****                     |                      |                            |           |         |           | *****   |          |           |          |          |           |      | ***** |            |        |
| 1100                      | REGULAR INSTRUCTION: |                            |           |         |           |         |          |           |          |          |           |      |       |            |        |
| 1100                      | 110                  | SALARY-TEACHERS & AIDES    | 847,477   | 394,900 | 806,647   | 40,830  |          | 896,284   | 48,807   |          |           |      |       |            |        |
| 1100                      | 120                  | SALARY-SUBSTITUTES         | 9,000     | 4,871   | 9,000     | 0       |          | 9,000     | 0        |          |           |      |       |            |        |
| 1100                      | 210                  | HEALTH INSURANCE           | 88,792    | 45,294  | 91,887    | (3,095) |          | 107,699   | 18,907   |          |           |      |       |            |        |
| 1100                      | 220                  | SOCIAL SECURITY            | 64,321    | 30,163  | 62,270    | 2,051   |          | 69,254    | 4,933    |          |           |      |       |            |        |
| 1100                      | 230                  | GROUP LIFE INSURANCE       | 3,712     | 1,615   | 3,098     | 616     |          | 3,901     | 189      |          |           |      |       |            |        |
| 1100                      | 250                  | WORKMEN'S COMPENSATION     | 2,398     | 14      | 2,398     | 0       |          | 3,595     | 1,197    |          |           |      |       |            |        |
| 1100                      | 260                  | UNEMPLOYMENT               | 1,784     | 934     | 1,638     | 146     |          | 1,275     | (509)    |          |           |      |       |            |        |
| 1100                      | 270                  | TUITION REIMBURSEMENT      | 8,000     | 3,980   | 8,000     | 0       |          | 8,000     | 0        |          |           |      |       |            |        |
| 1100                      | 280                  | DENTAL INSURANCE           | 4,988     | 2,382   | 4,525     | 463     |          | 5,944     | 956      |          |           |      |       |            |        |
| 1100                      | 430                  | REPAIRS/CLASSROOM EQUIP.   | 7,185     | 3,423   | 5,485     | 1,700   |          | 7,540     | 355      |          |           |      |       |            |        |
| 1100                      | 581                  | TUITION BILL BACK-STATE    | 0         | 0       | 0         | 0       |          | 0         | 0        |          |           |      |       |            |        |
| 1100                      | 590                  | ASSEMBLIES/FOSTER GRANDS.  | 2,000     | 545     | 1,500     | 500     |          | 2,000     | 0        |          |           |      |       |            |        |
| 1100                      | 610                  | SUPPLIES USED IN CLASSROOM | 22,100    | 18,163  | 22,100    | 0       |          | 28,171    | 6,071    |          |           |      |       |            |        |
| 1100                      | 640                  | BOOKS & WORKBOOKS          | 18,975    | 18,624  | 18,975    | 0       |          | 14,613    | (4,362)  |          |           |      |       |            |        |
| 1100                      | 641                  | DRUG/ALCOHOL EDUCATION     | 500       | 0       | 500       | 0       |          | 500       | 0        |          |           |      |       |            |        |
| 1100                      | 641                  | MATH SCIENCE GRANT         | 0         | 226     | 500       | (500)   |          | 0         | 0        |          |           |      |       |            |        |
| 1100                      | 690                  | OTHER SUPPLIES/DRAMA       | 500       | 0       | 500       | 0       |          | 500       | 0        |          |           |      |       |            |        |
| 1100                      | 730                  | EQUIPMENT REPLACEMENT      | 8,000     | 6,091   | 8,000     | 0       |          | 8,400     | 400      |          |           |      |       |            |        |
| 1100                      | 731                  | NEW CAPITAL EQUIPMENT      | 0         | 185     | 0         | 0       |          | 0         | 0        |          |           |      |       |            |        |
| 1100                      | 731                  | HOME EC GRANT              | 0         | 2,190   | 2,500     | (2,500) |          | 0         | 0        |          |           |      |       |            |        |
| 1100                      | 810                  | DUES                       | 855       | 946     | 964       | (109)   |          | 960       | 105      |          |           |      |       |            |        |
| TOTAL REGULAR INSTRUCTION |                      |                            | 1,090,587 | 532,347 | 1,050,485 | 40,102  |          | 1,167,636 | 77,049   | 7.1%     |           |      |       |            |        |

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                   | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|-----------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                             |                 |                     |                    |          |                   |                         |                |
| 1120     ATHLETICS:               |                 |                     |                    |          |                   |                         |                |
| 1120 110 SALARY-COACHES/A.D.      | 20,000          | 2,652               | 19,000             | 1,000    | 20,000            | 0                       |                |
| 1120 220 SOCIAL SECURITY          | 1,502           | 199                 | 1,449              | 53       | 1,530             | 28                      |                |
| 1120 250 WORKMEN'S COMP.          | 56              | 0                   | 56                 | 0        | 56                | 0                       |                |
| 1120 260 UNEMPLOYMENT             | 114             | 38                  | 114                | 0        | 0                 | (114)                   |                |
| 1120 430 REPAIRS & MAINTENANCE    | 800             | 635                 | 800                | 0        | 400               | (400)                   |                |
| 1120 510 TRANSPORTATION           | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 1120 522 INSURANCE                | 1,200           | 1,145               | 1,145              | 55       | 1,300             | 100                     |                |
| 1120 580 TRAVEL EXPENSE           | 300             | 0                   | 300                | 0        | 300               | 0                       |                |
| 1120 590 PURCHASED SVCS/OFFICIALS | 7,050           | 992                 | 7,050              | 0        | 8,000             | 950                     |                |
| 1120 610 SUPPLIES FOR ATHLETICS   | 4,200           | 2,280               | 4,200              | 0        | 3,331             | (869)                   |                |
| 1120 640 BOOKS                    | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 1120 730 EQUIPMENT REPLACEMENT    | 2,400           | 2,179               | 2,400              | 0        | 1,784             | (616)                   |                |
| 1120 731 NEW EQUIPMENT            | 1,150           | 0                   | 1,150              | 0        | 0                 | (1,150)                 |                |
| 1120 810 DUES                     | 900             | 942                 | 942                | (42)     | 1,000             | 100                     |                |
|                                   |                 |                     |                    |          |                   |                         |                |
| TOTAL ATHLETICS                   | 39,672          | 11,083              | 38,608.00          | 1,066    | 37,701            | (1,971)                 | -5.0%          |
| *****                             |                 |                     |                    |          |                   |                         |                |

A reduction in funds budgeted for repair and maintenance, supplies, and equipment are the major reason for a 5% decrease in this area.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                    | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|------------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                              |                 |                     |                    |          |                   |                         |                |
| 1210 SPECIAL EDUCATION:            |                 |                     |                    |          |                   |                         |                |
| 1210 110 SALARY TEACHERS & AIDES   | 56,775          | 33,323              | 63,151             | (6,376)  | 77,061            | 20,286                  |                |
| 1210 120 SALARY-SUBSTITUTES        | 800             | 20                  | 800                | 0        | 800               | 100                     |                |
| 1210 210 HEALTH INSURANCE          | 4,073           | 2,063               | 3,070              | 1,003    | 4,920             | 847                     |                |
| 1210 220 SOCIAL SECURITY           | 4,323           | 2,504               | 4,882              | (559)    | 5,964             | 1,641                   |                |
| 1210 230 GROUP LIFE INSURANCE      | 232             | 103                 | 324                | (92)     | 217               | (15)                    |                |
| 1210 250 WORKMEN'S COMP.           | 162             | 0                   | 185                | (23)     | 292               | 130                     |                |
| 1210 260 UNEMPLOYMENT              | 135             | 47                  | 163                | (28)     | 167               | 32                      |                |
| 1210 270 TUITION REIMBURSEMENT     | 650             | 178                 | 950                | (300)    | 650               | 0                       |                |
| 1210 280 DENTAL INSURANCE          | 172             | 81                  | 342                | (170)    | 186               | 14                      |                |
| 1210 320 PURCHASED SERVICE/EEEP    | 2,000           | 2,000               | 2,000              | 0        | 3,000             | 1,000                   |                |
| 1210 321 PURCHASED SERVICES/SPEECH | 6,740           | 6,782               | 6,782              | (42)     | 7,178             | 438                     |                |
| 1210 322 PURCHASED SERVICES/PSYCH. | 2,000           | 0                   | 500                | 1,500    | 500               | (1,500)                 |                |
| 1210 323 PURCHASED SVC-ADMIN.      | 2,000           | 2,000               | 2,000              | 0        | 2,500             | 500                     |                |
| 1210 234 INTEGRATION               | 0               | 0                   | 1,500              | (1,500)  | 1,500             | 1,500                   |                |
| 1210 330 EDUC./DIAGNOSTIC SERVICE  | 2,000           | 1,025               | 1,500              | 500      | 1,500             | (500)                   |                |
| 1210 331 PURCH. SVC-OT/PT CONSULT. | 500             | 0                   | 500                | 0        | 0                 | (500)                   |                |
| 1210 430 REPAIRS/MAINT.            | 600             | 0                   | 300                | 300      | 300               | (300)                   |                |
| 1210 510 PUPIL TRANSPORTATION      | 7,000           | 2,942               | 5,000              | 2,000    | 3,000             | (4,000)                 |                |
| 1210 530 COMMUNICATIONS            | 200             | 0                   | 200                | 0        | 200               | 0                       |                |
| 1210 561 TUITION                   | 63,080          | 24,111              | 51,060             | 12,020   | 23,395            | (39,685)                |                |
| 1210 610 SUPPLIES                  | 950             | 536                 | 950                | 0        | 620               | (330)                   |                |
| 1210 640 BOOKS/WORKBOOKS           | 650             | 62                  | 650                | 0        | 505               | (145)                   |                |
| 1210 730 EQUIPMENT REPLACEMENT     | 50              | 25                  | 50                 | 0        | 392               | 342                     |                |
| 1210 731 NEW EQUIPMENT             | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| TOTAL SPECIAL ED.                  | 155,092         | 77,802              | 146,859            | 8,233    | 134,947           | (20,145)                | -13.0%         |

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A reduction in tuition paid for special education students going out of the school district is the major reason for the \$20,145 (13%) decrease in this area. The administration, professional, and support staffs have worked hard over the past year to provide services for students with special needs within the West Rutland School System.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|--------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                          | *****           | *****               | *****              | *****    | *****             | *****                   | *****          |
| 1300                           |                 |                     |                    |          |                   |                         |                |
| 1300 561 TUITION PD. TO VOTEC  | 48,720          | 13,414              | 27,178             | 21,542   | 32,000            | (16,720)                | -34.3%         |
| *****                          | *****           | *****               | *****              | *****    | *****             | *****                   | *****          |
| 2120 GUIDANCE SERVICE:         |                 |                     |                    |          |                   |                         |                |
| 2120 110 SALARIES              | 51,177          | 29,847              | 51,177             | 0        | 55,713            | 4,536                   |                |
| 2120 210 GROUP HEALTH INS.     | 3,345           | 3,332               | 4,752              | (1,407)  | 5,703             | 2,358                   |                |
| 2120 220 SOCIAL SECURITY       | 3,843           | 2,242               | 3,907              | (64)     | 4,262             | 419                     |                |
| 2120 230 GROUP LIFE INSURANCE  | 232             | 103                 | 155                | 77       | 163               | (69)                    |                |
| 2120 250 WORKMEN'S COMP.       | 145             | 0                   | 145                | 0        | 224               | 79                      |                |
| 2120 260 UNEMPLOYMENT          | 134             | 67                  | 137                | (3)      | 92                | (42)                    |                |
| 2120 270 TUITION REIMBURSEMENT | 900             | 708                 | 800                | 100      | 700               | (200)                   |                |
| 2120 290 DENTAL INSURANCE      | 258             | 81                  | 242                | 16       | 279               | 21                      |                |
| 2120 320 ACADEMIC TESTING      | 1,600           | 736                 | 1,300              | 300      | 1,600             | 0                       |                |
| 2120 322 PSYCHOLOGICAL TESTING | 1,000           | 65                  | 500                | 500      | 500               | (500)                   |                |
| 2120 330 PURCHASED SERVICE     | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2120 430 REPAIRS & MAINT.      | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2120 530 TELEPHONE & POSTAGE   | 500             | 0                   | 500                | 0        | 1,000             | 500                     |                |
| 2120 580 TRAVEL                | 475             | 29                  | 475                | 0        | 525               | 50                      |                |
| 2120 610 SUPPLIES              | 2,300           | 255                 | 1,300              | 1,000    | 1,413             | (887)                   |                |
| 2120 640 BOOKS/PERIODICALS     | 170             | 178                 | 178                | (8)      | 447               | 277                     |                |
| 2120 650 AUDIO/VISUAL          | 0               | 150                 | 150                | (150)    | 323               | 323                     |                |
| 2120 730 EQUIPMENT REPLACEMENT | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2120 810 DUES & MEMBERSHIPS    | 525             | 266                 | 250                | 275      | 350               | (175)                   |                |
| DRUG FREE SCHOOLS GRANT        | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| TOTAL GUIDANCE SERVICE         | 66,604          | 38,058              | 65,968             | 636      | 73,294            | 6,690                   | 10.0%          |
| *****                          | *****           | *****               | *****              | *****    | *****             | *****                   | *****          |

With fewer number of students attending the Rutland Regional Vocational Technical Center, there has been a \$16,720 (34%) decrease in tuition cost.

The guidance services area increase of \$6,690 (10%) is the result of a proposed increase in the 7th through 12th grade guidance counselor's position. The present position is 85% time. For 1990/91 the position would become full time. The elementary guidance position will continue to be shared with Proctor on a 50/50 basis.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|--------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                          |                 |                     |                    |          |                   |                         |                |
| 2130 HEALTH SERVICE:           |                 |                     |                    |          |                   |                         |                |
| 2130 110 SALARY-NURSE          | 23,645          | 11,553              | 23,645             | 0        | 25,537            | 1,892                   |                |
| 2130 120 SALARY-SUBSTITUTES    | 400             | 0                   | 400                | 0        | 450               | 50                      |                |
| 2130 210 HEALTH INSURANCE      | 2,740           | 1,388               | 2,741              | (1)      | 3,309             | 569                     |                |
| 2130 220 SOCIAL SECURITY       | 1,806           | 868                 | 1,838              | (30)     | 1,988             | 182                     |                |
| 2130 230 GROUP LIFE INSURANCE  | 116             | 52                  | 103                | 13       | 108               | (8)                     |                |
| 2130 250 WORKMEN'S COMP. INS.  | 67              | 0                   | 67                 | 0        | 97                | 30                      |                |
| 2130 260 UNEMPLOYMENT          | 48              | 39                  | 46                 | 2        | 36                | (12)                    |                |
| 2130 270 TUITION REIMBURSEMENT | 320             | 0                   | 120                | 200      | 120               | (200)                   |                |
| 2130 430 REPAIRS & MAINT.      | 50              | 0                   | 50                 | 0        | 50                | 0                       |                |
| 2130 610 SUPPLIES              | 535             | 558                 | 535                | 0        | 595               | 60                      |                |
| 2130 730 EQUIPMENT REPLACEMENT | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2130 731 NEW EQUIPMENT         | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2130 810 DUES/MEMBERSHIPS      | 50              | 0                   | 25                 | 25       | 25                | (25)                    |                |
| TOTAL HEALTH SERVICE           | 29,777          | 14,455              | 29,566             | 209      | 32,315            | 2,538                   | 8.5%           |

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Salary and benefits are the major reasons for the \$2,538 (8.5%) increase in this area.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                 | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|---------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                           |                 |                     |                    |          |                   |                         |                |
| 2220 LIBRARY & MEDIA SERVICES:  |                 |                     |                    |          |                   |                         |                |
| 2220 110 SALARY-LIBRARY SERVICE | 36,081          | 16,719              | 36,270             | (189)    | 39,514            | 3,433                   |                |
| 2220 120 SUBSTITUTE             | 400             | 0                   | 0                  | 400      | 0                 | (400)                   |                |
| 2220 210 GROUP HEALTH INS.      | 500             | 500                 | 500                | 0        | 500               | 0                       |                |
| 2220 220 SOCIAL SECURITY        | 2,740           | 1,293               | 2,800              | (60)     | 3,023             | 283                     |                |
| 2220 230 GROUP LIFE INSURANCE   | 116             | 52                  | 103                | 13       | 108               | (8)                     |                |
| 2220 250 WORKMEN'S COMP.        | 102             | 0                   | 102                | 0        | 147               | 45                      |                |
| 2220 260 UNEMPLOYMENT           | 83              | 36                  | 56                 | 27       | 36                | (47)                    |                |
| 2220 270 TUITION REIMBURSEMENT  | 325             | 325                 | 325                | 0        | 325               | 0                       |                |
| 2220 280 DENTAL INSURANCE       | 172             | 81                  | 162                | 10       | 186               | 14                      |                |
| 2220 430 REPAIRS & MAINTENANCE  | 1,350           | 241                 | 1,350              | 0        | 1,350             | 0                       |                |
| 2220 530 CABLE TV               | 480             | 219                 | 200                | 280      | 0                 | (480)                   |                |
| 2220 580 TRAVEL                 | 50              | 0                   | 50                 | 0        | 50                | 0                       |                |
| 2220 610 SUPPLIES               | 805             | 558                 | 805                | 0        | 925               | 120                     |                |
| 2220 640 BOOKS & PERIODICALS    | 9,500           | 7,436               | 9,500              | 0        | 9,500             | 0                       |                |
| 2220 650 AUDIO VISUAL MATERIALS | 1,520           | 558                 | 1,520              | 0        | 2,165             | 645                     |                |
| 2220 730 EQUIPMENT REPLACEMENT  | 1,637           | 1,102               | 1,637              | 0        | 1,637             | 0                       |                |
| 2220 731 NEW EQUIPMENT          | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2220 810 DUES/MEMBERSHIPS       | 25              | 0                   | 25                 | 0        | 50                | 25                      |                |
| TOTAL LIBRARY & MEDIA           | 55,886          | 29,120              | 55,405             | 481      | 59,516            | 3,630                   | 6.5%           |

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Salary and benefits are the major reasons for the \$3,630 (6.5%) increase in this area.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                          |                          | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|--------------------------|--------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                    |                          |                 |                     |                    |          |                   |                         |                |
| 2300                     | GENERAL ADMINISTRATION:  |                 |                     |                    |          |                   |                         |                |
| 2310                     | BOARD OF EDUCATION:      |                 |                     |                    |          |                   |                         |                |
| 2310 110                 | BOARD SALARY             | 4,000           | 1,000               | 4,000              | 0        | 4,000             | 0                       |                |
| 2310 111                 | BOARD SECRETARY          | 0               | 88                  | 300                | (300)    | 450               | 450                     |                |
| 2310 220                 | SOCIAL SECURITY          | 300             | 82                  | 340                | (40)     | 340               | 40                      |                |
| 2310 250                 | WORKMEN'S COMP.          | 12              | 0                   | 14                 | (2)      | 16                | 4                       |                |
| 2310 522                 | LIABILITY INSURANCE      | 1,800           | 0                   | 1,800              | 0        | 1,800             | 0                       |                |
| 2310 523                 | BOND PREMIUM             | 100             | 0                   | 100                | 0        | 100               | 0                       |                |
| 2310 540                 | ADVERTISING              | 1,000           | 119                 | 300                | 700      | 1,000             | 0                       |                |
| 2310 580                 | TRAVEL                   | 100             | 0                   | 100                | 0        | 100               | 0                       |                |
| 2310 610                 | BOARD OPERATING SUPPLIES | 450             | 32                  | 450                | 0        | 450               | 0                       |                |
| 2319 610                 | ANNUAL REPORT            | 0               | 0                   | 0                  | 0        | 450               | 450                     |                |
| 2310 810                 | BOARD DUES               | 800             | 1,145               | 1,050              | (250)    | 1,100             | 300                     |                |
| 2310 840                 | CONTINGENCY              | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| TOTAL BOARD OF EDUCATION |                          | 8,562           | 2,466               | 8,454              | 108      | 9,806             | 1,244                   |                |
| ELECTION SERVICES:       |                          |                 |                     |                    |          |                   |                         |                |
| 2314 110                 | SALARIES/ELECTION SVCS.  | 1,500           | 0                   | 500                | 1,000    | 500               | (1,000)                 |                |
| 2314 220                 | SOCIAL SECURITY          | 114             | 0                   | 114                | 0        | 114               | 0                       |                |
| 2314 540                 | ADVERTISING              | 950             | 0                   | 500                | 450      | 500               | (450)                   |                |
| 2314 610                 | SUPPLIES                 | 750             | 0                   | 750                | 0        | 750               | 0                       |                |
| TOTAL ELECTION SVC.      |                          | 3,314           | 0                   | 1,864              | 1,450    | 1,864             | (1,450)                 |                |
| 2315 360                 | LEGAL SERVICES           | 2,000           | 599                 | 1,000              | 1,000    | 2,000             | 0                       |                |
| 2317 370                 | AUDIT                    | 6,500           | 0                   | 3,100              | 3,400    | 0                 | (6,500)                 |                |
| 2321 331                 | SUPERVISORY UNION FEE    | 61,909          | 45,419              | 61,909             | 0        | 65,541            | 3,632                   |                |
| TOTAL GENERAL ADMIN.     |                          | 82,285          | 48,483              | 76,327             | 5,958    | 79,211            | (3,074)                 | -3.7%          |

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Outside audits are only required every three years. Having just completed an outside audit, the School Board decided to eliminate the audit for the 1990/91 budget year. This reduction is the major reason for the \$3,074 (3.7%) decrease in this area.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                   | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|-----------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                             |                 |                     |                    |          |                   |                         |                |
| 2400 ADMINISTRATION:              |                 |                     |                    |          |                   |                         |                |
| 2400 110 SALARIES-ADMINISTRATION  | 92,468          | 46,456              | 93,050             | (582)    | 103,018           | 10,550                  |                |
| 2400 210 GROUP HEALTH INSURANCE   | 7,648           | 3,822               | 7,645              | 3        | 9,174             | 1,526                   |                |
| 2400 220 SOCIAL SECURITY          | 6,945           | 3,489               | 7,104              | (159)    | 7,881             | 936                     |                |
| 2400 230 GROUP LIFE INSURANCE     | 348             | 155                 | 310                | 38       | 325               | (23)                    |                |
| 2400 250 WORKMEN'S COMP.          | 259             | 0                   | 259                | 0        | 400               | 141                     |                |
| 2400 260 UNEMPLOYMENT             | 137             | 69                  | 137                | 0        | 124               | (13)                    |                |
| 2400 270 TUITION REIMBURSEMENT    | 1,300           | 0                   | 650                | 650      | 1,300             | 0                       |                |
| 2400 280 DENTAL INSURANCE         | 343             | 162                 | 323                | 20       | 372               | 29                      |                |
| 2400 291 DISABILITY INSURANCE     | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2400 430 REPAIRS & MAINTENANCE    | 3,700           | 1,183               | 3,700              | 0        | 1,675             | (2,025)                 |                |
| 2400 530 TELEPHONE & POSTAGE      | 7,500           | 2,442               | 6,500              | 1,000    | 6,500             | (1,000)                 |                |
| 2400 580 TRAVEL                   | 1,500           | 719                 | 1,500              | 0        | 1,500             | 0                       |                |
| 2400 590 GRADUATION EXPENSE       | 600             | 60                  | 600                | 0        | 1,500             | 900                     |                |
| 2400 591 PROJECT GRADUATION-GRANT | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2400 610 SUPPLIES                 | 2,300           | 901                 | 2,000              | 300      | 2,000             | (300)                   |                |
| 2400 730 EQUIPMENT REPLACEMENT    | 150             | 78                  | 150                | 0        | 0                 | (150)                   |                |
| 2400 731 NEW EQUIPMENT            | 1,100           | 618                 | 1,100              | 0        | 1,460             | 360                     |                |
| 2400 810 DUES & FEES              | 1,000           | 555                 | 900                | 100      | 900               | (100)                   |                |
| TOTAL ADMINISTRATION              | 127,298         | 60,709              | 125,928            | 1,370    | 138,129           | 10,831                  | 8.5%           |

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Salary and benefits coupled with the addition of a .5 secretary are the major reasons for the \$10,831 (8.5%) increase in this area.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                  | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|----------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                            |                 |                     |                    |          |                   |                         |                |
| 2510 FISCAL SERVICES:            |                 |                     |                    |          |                   |                         |                |
| 2510 111 BOOKKEEPER              | 4,896           | 0                   | 4,896              | 0        | 3,060             | (1,836)                 |                |
| 2510 210 GROUP HEALTH INSURANCE  | 1,262           | 0                   | 1,262              | 0        | 1,529             | 267                     |                |
| 2510 220 SOCIAL SECURITY         | 368             | 0                   | 374                | (6)      | 234               | (134)                   |                |
| 2510 230 GROUP LIFE INSURANCE    | 38              | 0                   | 38                 | 0        | 36                | (2)                     |                |
| 2510 250 WORKMEN'S COMP          | 13              | 0                   | 13                 | 0        | 12                | (1)                     |                |
| 2510 260 UNEMPLOYMENT            | 28              | 6                   | 28                 | 0        | 12                | (16)                    |                |
| 2510 330 PURCHASED SVC-TREASURER | 9,000           | 9,400               | 9,400              | (400)    | 10,400            | 1,400                   |                |
| 2510 610 SUPPLIES/FISCAL SVCS.   | 1,500           | 711                 | 1,500              | 0        | 1,500             | 0                       |                |
| 2510 611 BANK CHARGES/FEES       | 550             | 212                 | 550                | 0        | 550               | 0                       |                |
| 2510 830 INTEREST                | 5,000           | 8,924               | 9,000              | (4,000)  | 5,000             | 0                       |                |
| 2510 890 MISC. EXP. FISCAL SVCS. | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| TOTAL FISCAL SERVICES            | 22,655          | 19,254              | 27,061             | (4,406)  | 22,333            | (322)                   | -1.4%          |

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The Rutland Central Supervisory Union Superintendent's office is taking on more of the responsibilities for fiscal services and as a result this area has decreased by a small amount.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                     | BUDGET  | TOTAL @  | PROJECTED |          | PROPOSED | INCREASE/  | % OF   |
|-------------------------------------|---------|----------|-----------|----------|----------|------------|--------|
|                                     | 89/90   | 12-31-89 | 89/90     | VARIANCE | 90/91    | (DECREASE) | CHANGE |
| *****                               | *****   | *****    | *****     | *****    | *****    | *****      | *****  |
| 2540 PLANT MAINTENANCE:             |         |          |           |          |          |            |        |
| 2540 110 SALARIES/CUSTODIANS        | 55,794  | 30,396   | 55,794    | 0        | 58,639   | 2,845      |        |
| 2540 120 SUBSTITUTES                | 1,100   | 242      | 1,100     | 0        | 1,100    | 0          |        |
| 2540 210 GROUP HEALTH INSURANCE     | 9,080   | 5,248    | 10,495    | (1,415)  | 12,595   | 3,515      |        |
| 2540 220 SOCIAL SECURITY            | 4,273   | 2,305    | 4,341     | (68)     | 4,570    | 297        |        |
| 2540 230 GROUP LIFE INSURANCE       | 464     | 103      | 206       | 258      | 217      | (247)      |        |
| 2540 240 RETIREMENT                 | 1,800   | 365      | 1,800     | 0        | 1,800    | 0          |        |
| 2540 250 WORKMEN'S COMP.            | 1,383   | 0        | 1,383     | 0        | 1,621    | 238        |        |
| 2540 260 UNEMPLOYMENT               | 200     | 101      | 202       | (2)      | 161      | (39)       |        |
| 2540 411 WATER                      | 1,155   | 0        | 1,155     | 0        | 1,300    | 145        |        |
| 2540 412 SEWAGE                     | 4,100   | 3,550    | 4,100     | 0        | 3,550    | (550)      |        |
| 2540 420 REFUSE REMOVAL             | 4,000   | 153      | 4,500     | (500)    | 4,000    | 0          |        |
| 2540 421 SNOW REMOVAL               | 3,000   | 3,000    | 3,000     | 0        | 2,000    | (1,000)    |        |
| 2540 422 UNIFORMS                   | 0       | 0        | 0         | 0        | 1,200    | 1,200      |        |
| 2540 430 REPAIRS & MAINTENANCE      | 22,700  | 19,758   | 22,700    | 0        | 14,150   | (8,550)    |        |
| 2540 431 FIRE ALARM & BURGLAR ALARM | 1,500   | 1,089    | 1,500     | 0        | 800      | (700)      |        |
| 2540 432 FIRE DAMAGE REPAIR         | 0       | 0        | 0         | 0        | 0        | 0          |        |
| 2540 433 ASBESTOS PROJECTS          | 0       | 792      | 2,000     | (2,000)  | 0        | 0          |        |
| 2540 521 PROPERTY & LIABILITY INS.  | 4,500   | 30       | 4,500     | 0        | 6,600    | 2,100      |        |
| 2540 580 TRAVEL                     | 50      | 0        | 50        | 0        | 100      | 50         |        |
| 2540 610 SUPPLIES                   | 14,000  | 12,091   | 14,000    | 0        | 14,375   | 375        |        |
| 2540 622 ELECTRICITY                | 53,000  | 10,454   | 40,395    | 12,605   | 47,000   | (6,000)    |        |
| 2540 624 OIL                        | 25,000  | 19,466   | 33,000    | (8,000)  | 29,000   | 4,000      |        |
| 2540 730 EQUIPMENT REPLACEMENT      | 0       | 0        | 0         | 0        | 800      | 800        |        |
| 2540 731 NEW EQUIPMENT              | 1,100   | 0        | 1,100     | 0        | 4,025    | 2,925      |        |
| 2540 922 GROUNDS MAINTENANCE        | 2,500   | 2,500    | 2,500     | 0        | 3,000    | 500        |        |
| TOTAL REPAIR & MAINTENANCE          | 210,699 | 111,644  | 209,821   | 878      | 212,603  | 1,904      | 0.9%   |

\*\*\*\*\*

The plant maintenance has increased \$1,904 (0.9%) due to salary and benefits. The School Board decided to warn separately two major repair items because of the impact the loss of tuition income is having on local taxes. The repairs to the second floor and roof are needed if we are to continue our long range maintenance program, but the decision as to whether we can afford them during the 1990/91 school year will be made by the voters.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                                    | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|------------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                              |                 |                     |                    |          |                   |                         |                |
| 2546 CROSSING GUARD                |                 |                     |                    |          |                   |                         |                |
| 2546 110 SALARY                    | 3,503           | 1,498               | 3,464              | 39       | 3,663             | 160                     |                |
| 2546 220 SOCIAL SECURITY           | 263             | 113                 | 264                | (1)      | 280               | 17                      |                |
| 2546 250 WORKMEN'S COMP.           | 96              | 0                   | 96                 | 0        | 101               | 5                       |                |
| 2546 260 UNEMPLOYMENT              | 20              | 10                  | 20                 | 0        | 16                | (4)                     |                |
| TOTAL CROSSING GUARD               | 3,882           | 1,621               | 3,844              | 38       | 4,060             | 178                     | 4.6%           |
| *****                              |                 |                     |                    |          |                   |                         |                |
| 2550 PUPIL TRANSPORTATION          |                 |                     |                    |          |                   |                         |                |
| 2550 110 SALARIES                  | 12,000          | 4,388               | 12,000             | 0        | 12,535            | 535                     |                |
| 2550 210 HEALTH INSURANCE          | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2550 220 SOCIAL SECURITY           | 901             | 330                 | 916                | (15)     | 959               | 58                      |                |
| 2550 250 WORKMEN'S COMP.           | 618             | 0                   | 618                | 0        | 721               | 103                     |                |
| 2550 260 UNEMPLOYMENT              | 118             | 59                  | 118                | 0        | 51                | (67)                    |                |
| 2550 430 REPAIRS & MAINTENANCE     | 6,000           | 2,328               | 5,000              | 1,000    | 5,000             | (1,000)                 |                |
| 2550 442 RENTAL OF BUSES           | 650             | 0                   | 650                | 0        | 0                 | (650)                   |                |
| 2550 443 MILEAGE REIMB. TO PARENTS | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| 2550 524 INSURANCE/BUSES           | 3,902           | 4,023               | 4,023              | (121)    | 4,023             | 121                     |                |
| 2550 610 OPERATING SUPPLIES        | 6,000           | 1,104               | 3,500              | 2,500    | 4,000             | (2,000)                 |                |
| 2550 730 EQUIPMENT REPLACEMENT     | 0               | 0                   | 0                  | 0        | 0                 | 0                       |                |
| TOTAL PUPIL TRANSPORTATION         | 30,189          | 12,232              | 26,825             | 3,364    | 27,289            | (2,900)                 | -9.6%          |
| *****                              |                 |                     |                    |          |                   |                         |                |
| TOTAL BUDGETED EXPENSE             | 1,983,346       | 970,201             | 1,883,876          | 79,470   | 2,021,033         | 57,687                  | 2.9%           |
| *****                              |                 |                     |                    |          |                   |                         |                |

Salary and benefits are the major reason for the small increase of \$178 (4.6%) in the crossing guard area.

A reduction in funds budgeted for repair and maintenance, and operating supplies are the major reasons for a \$2,900 (9.6%) decrease in this area.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                    | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|--------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****              |                 |                     |                    |          |                   |                         |                |
| DEBT SERVICE       |                 |                     |                    |          |                   |                         |                |
| ASBESTOS           | 8,622           | 0                   | 8,622              | 0        | 8,671             | 49                      |                |
| BUILDING BOND      | 47,875          | 0                   | 47,875             | 0        | 45,775            | (2,100)                 |                |
| BUS LOAN           | 12,369          | 10,964              | 12,369             | 0        | 11,869            | (500)                   |                |
| TOTAL DEBT SERVICE | 68,866          | 10,964              | 68,866             | 0        | 66,315            | (2,551)                 | -3.7%          |
| #####              |                 |                     |                    |          |                   |                         |                |
| TOTAL EXPENSE      | 2,032,212       | 981,165             | 1,952,742          | 79,470   | 2,087,348         | 55,136                  | 2.7%           |
| #####              |                 |                     |                    |          |                   |                         |                |

The asbestos project has been completed. The warned March, 1989 article anticipated a total cost for the project at \$57,660. \$40,365 was to be West Rutland's share with the balance being paid by State Aid. The actual cost of the project was \$42,288, minus expected State Aid (\$12,686). The project will cost the Town of West Rutland \$29,602.

PROPOSED WEST RUTLAND SCHOOL DISTRICT BUDGET 1990/1991

|                               | BUDGET<br>89/90 | TOTAL @<br>12-31-89 | PROJECTED<br>89/90 | VARIANCE | PROPOSED<br>90/91 | INCREASE/<br>(DECREASE) | % OF<br>CHANGE |
|-------------------------------|-----------------|---------------------|--------------------|----------|-------------------|-------------------------|----------------|
| *****                         |                 |                     |                    |          |                   |                         |                |
| RECAP OF EXPENSES:            |                 |                     |                    |          |                   |                         |                |
| 1100 REGULAR INSTRUCTION      | 1,090,587       | 532,347             | 1,050,485          | 40,102   | 1,167,636         | 77,049                  | 7.1%           |
| 1120 ATHLETICS                | 39,672          | 11,063              | 38,606             | 1,066    | 37,701            | (1,971)                 | -5.0%          |
| 1210 SPECIAL EDUCATION        | 155,092         | 77,802              | 146,859            | 8,233    | 134,947           | (20,145)                | -13.0%         |
| 1300 TUITION - VOCATIONAL     | 48,720          | 13,414              | 27,178             | 21,542   | 32,000            | (16,720)                | -34.3%         |
| 2120 GUIDANCE                 | 66,604          | 38,058              | 65,968             | 636      | 73,294            | 6,690                   | 10.0%          |
| 2130 HEALTH SERVICE           | 29,777          | 14,455              | 29,568             | 209      | 32,315            | 2,538                   | 8.5%           |
| 2220 LIBRARY & MEDIA SERVICES | 55,886          | 29,120              | 55,405             | 481      | 59,516            | 3,630                   | 6.5%           |
| 2300 GENERAL ADMINISTRATION   | 82,285          | 48,483              | 76,327             | 5,958    | 79,211            | (3,074)                 | -3.7%          |
| 2400 SCHOOL ADMINISTRATION    | 127,298         | 60,709              | 125,928            | 1,370    | 138,129           | 10,831                  | 8.5%           |
| 2520 FISCAL SERVICES          | 22,655          | 19,254              | 27,061             | (4,406)  | 22,333            | (322)                   | -1.4%          |
| 2540 BUILDING MAINTENANCE     | 210,699         | 111,644             | 209,821            | 878      | 212,603           | 1,904                   | 0.9%           |
| 2546 CROSSING GUARD           | 3,882           | 1,621               | 3,844              | 38       | 4,080             | 178                     | 4.6%           |
| 2550 PUPIL TRANSPORTATION     | 30,189          | 12,232              | 26,625             | 3,364    | 27,289            | (2,900)                 | -9.6%          |
| TOTAL EXPENSES                | 1,963,346       | 970,201             | 1,883,876          | 79,470   | 2,021,033         | 57,687                  | 2.9%           |

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This is a summary page of all budget areas. Explanation for increases or decreases can be found at the bottom of each area page.

WEST RUTLAND FIRE DEPARTMENT  
1989

In 1989 the West Rutland Volunteer Fire Department responded to 92 alarms:

29 swamp and grass fires  
23 false alarms  
12 car fires  
10 structure fires  
6 chimney fires  
6 rubbish fires  
4 mutual aide fires  
2 forest fires

In addition to the above alarms the members of our department had a total of 24 fire drills, work projects, and meetings. The Rutland County Firefighting School in April was well attended by our department.

We were unable to hold our chicken BBQ this year because chicken prices were too high. For fund raisers two raffles were held along with a 50/50 club. The General Electric Community Fund Committee again donated money which enabled us to replace some badly worn out coats.

Significant improvements to our department this year was the addition of a Deck Gun to Engine #3. We purchased additional radio pagers. A light bar was purchased for Engine #2. All members were supplied with Nomax hoods designed to protect against extreme heat. Fire hose, nozzles and a floating suction strainer were also purchased.

1991 will be the year of the Fire Department centennial. A committee was formed to celebrate this event.

The members and officers in order of seniority are as follows:

|                                  |                  |
|----------------------------------|------------------|
| FRANCIS CAIN                     | ADRIAN MEGRATH   |
| JOSEPH SKAZA JR, 1st Asst. Chief | THOMAS LACZ      |
| STEVE CZACHOR Chief              | CHRIS JAKUBIAK   |
| TED WENTA Clerk/Treas.           | GENES JONES      |
| NICOLA NOTTE 2nd Asst. Chief     | DAVID JASMIN     |
| LARRY SMITH                      | JOHN LOSO        |
| PAUL CARLSON                     | RICHARD PIETRYKA |
| ROBERT J. ELRICK                 | THOMAS SAWYER    |

WEST RUTLAND FIRE DEPARTMENT

-Continued-

Members who retired this year are as follows:

|                 |                  |
|-----------------|------------------|
| THOMAS BANIA    | 10 years service |
| DAVID WEBSTER   | 8 years service  |
| THOMAS HARTE    | 4 years service  |
| JERE SMITH      | 1 year service   |
| THOMAS CALLAHAN | 1 year service   |

Respectfully submitted,

Steve Czachor  
Fire Chief

WEST RUTLAND FIRE DISTRICT #1  
FINANCIAL REPORT, 1989

|                                             |          |          |
|---------------------------------------------|----------|----------|
| BALANCE IN CHECKING ACCOUNT, 12-31-88       | 3399.77  |          |
| BALANCE IN CERTIFICATE OF DEPOSIT, 12-31-88 | 75000.00 |          |
| SUB-TOTAL                                   |          | 78399.77 |

|                                 |           |           |
|---------------------------------|-----------|-----------|
| RECEIPTS                        |           |           |
| CURRENT WATER RENTS             | 128091.41 |           |
| DELINQUENT WATER RENTS          | 17765.70  |           |
| TOWN FIRE TAX                   | 57300.00  |           |
| FIRE DEPT ADMINISTRATION CHARGE | 0         |           |
| TURN ON/OFF CHARGES             | 74.00     |           |
| NEW CONNECTION CHARGES          | 3839.13   |           |
| INTEREST EARNED                 | 8458.13   |           |
| MISC RECEIPTS                   | 1045.00   |           |
| TOTAL RECEIPTS                  |           | 216573.37 |

|                         |  |           |
|-------------------------|--|-----------|
| TOTAL REVENUE AVAILABLE |  | 294973.14 |
|-------------------------|--|-----------|

|                                     |          |           |
|-------------------------------------|----------|-----------|
| DISBURSEMENTS                       |          |           |
| 4500 ADMINISTRATION                 | 93674.57 |           |
| 4510 FIRE DEPARTMENT                | 36961.66 |           |
| 4511 WATER WORKS, WELL              | 31228.65 |           |
| 4512 WATER WORKS, DISTRIBUTION      | 38469.52 |           |
| 4515 WATER WORKS, PINE HILL BOOSTER | 1429.41  |           |
| MISC. BANK CHARGE                   | 6.23     |           |
| TOTAL DISBURSEMENTS                 |          | 201770.04 |

|                                           |          |          |
|-------------------------------------------|----------|----------|
| BALANCE IN CHECKING ACCOUNT, 12-31-89     | 844.70   |          |
| BALANCE IN MONEY MARKET ACCOUNT, 12-31-89 | 72358.40 |          |
| CERT. OF DEPOSIT, FIRE TRUCK FUND         | 20000.00 |          |
| SUB-TOTAL                                 |          | 93203.10 |

|                                        |  |           |
|----------------------------------------|--|-----------|
| TOTAL DISBURSEMENTS AND CASH AVAILABLE |  | 294973.14 |
|----------------------------------------|--|-----------|

4500 Administration

| EXPENSE                              | 89 BUDGET | SPENT     | 90 BUDGET |
|--------------------------------------|-----------|-----------|-----------|
| 10 Personal Services - salaries      | 7,000.00  | 4970.50   | 5,500.00  |
| 15 Personal Services - payroll taxes | 2,000.00  | 1051.94   | 1,200.00  |
| 20 Office Supplies                   | 1,000.00  | 256.28    | 300.00    |
| 30 Advertising                       | 500.00    | 214.20    | 300.00    |
| 44 Contributions & Subsidies         | 0.00      | 200.00    | 200.00    |
| 48 Insurance - buildings             |           |           | 650.00    |
| 49 Insurance - vehicles & equipment  |           | 797.00    | 900.00    |
| 50 Insurance - workman's comp.       | 750.00    | 694.00    | 650.00    |
| 51 Insurance - liability             | 2500.00   | 1,509.00  | 1,500.00  |
| 60 Professional                      | 2,000.00  | 5466.64   | 3,500.00  |
| 62 Printing and Binding              | 400.00    | 133.32    | 150.00    |
| 72 Taxes                             | 500.00    | 1159.78   | 1,200.00  |
| 78 Postage & Postal box              | 500.00    | 466.80    | 500.00    |
| 83 Machinery & Equipment             | 0.00      | 497.50    | 500.00    |
| 90 Principal & Interest Payments     | 76,247.61 | 76,257.61 | 79,942.19 |
| Total                                | 93,397.61 | 93,674.57 | 96,992.19 |

## 4510 Fire Department

|    | EXPENSE                          | 89 BUDGET | SPENT     | 90 BUDGET |
|----|----------------------------------|-----------|-----------|-----------|
| 10 | Personal Services - salaries     | 5,000.00  | 5,000.00  | 5,000.00  |
| 20 | Office Supplies                  | 600.00    | 133.32    | 200.00    |
| 23 | Expendable - tools               | 1,440.00  | 3,368.82  | 7,000.00  |
| 24 | Expendable Liquids for Vehicles  | 1,000.00  | 981.99    | 1,000.00  |
| 30 | Advertising                      | 100.00    | 0.00      | 100.00    |
| 34 | Phone                            | 3,200.00  | 2,884.06  | 3,000.00  |
| 40 | Payments - dues                  | 500.00    | 344.00    | 400.00    |
| 48 | Insurance - buildings            | 1,000.00  |           | 0.00      |
| 49 | Insurance - vehicles & equipment | 4,000.00  | 5,905.00  | 4,000.00  |
| 50 | Insurance - workman's comp.      | 500.00    | 1,388.00  | 475.00    |
| 51 | Insurance - liability            | 1,000.00  | 259.00    | 700.00    |
| 52 | Insurance - accident & sickness  | 0.00      | 0.00      | 850.00    |
| 56 | Purchased Services - equipment   | 100.00    | 80.00     | 100.00    |
| 57 | Purchased Services - labor       | 1,500.00  | 0.00      | 500.00    |
| 60 | Professional                     | 250.00    | 458.00    | 500.00    |
| 66 | Rentals                          | 200.00    | 0.00      | 300.00    |
| 68 | Repairs & Maintenance            | 8,000.00  | 4,177.75  | 8,000.00  |
| 72 | Taxes                            |           | 161.38    | 200.00    |
| 76 | Electricity                      | 700.00    | 452.63    | 500.00    |
| 77 | Fuel - heating oil               | 1,500.00  | 1,075.32  | 1,500.00  |
| 78 | Postage & Postal box             | 10.00     | 26.50     | 30.00     |
| 81 | Building & Improvements          | 700.00    | 120.19    | 2,200.00  |
| 83 | Machinery & Equipment            | 6,000.00  | 10,145.70 | 8,000.00  |
|    | Total                            | 37,300.00 | 36,961.66 | 44,555.00 |

4510 Fire Department

| EXPENSE                             | 89 BUDGET | SPENT     | 90 BUDGET |
|-------------------------------------|-----------|-----------|-----------|
| 10 Personal Services - salaries     | 5,000.00  | 5,000.00  | 5,000.00  |
| 20 Office Supplies                  | 600.00    | 133.32    | 200.00    |
| 23 Expendable - tools               | 1,440.00  | 3,368.82  | 7,000.00  |
| 24 Expendable Liquids for Vehicles  | 1,000.00  | 981.99    | 1,000.00  |
| 30 Advertising                      | 100.00    | 0.00      | 100.00    |
| 34 Phone                            | 3,200.00  | 2,884.06  | 3,000.00  |
| 40 Payments - dues                  | 500.00    | 344.00    | 400.00    |
| 48 Insurance - buildings            | 1,000.00  |           | 0.00      |
| 49 Insurance - vehicles & equipment | 4,000.00  | 5,905.00  | 4,000.00  |
| 50 Insurance - workman's comp.      | 500.00    | 1,388.00  | 475.00    |
| 51 Insurance - liability            | 1,000.00  | 259.00    | 700.00    |
| 52 Insurance - accident & sickness  | 0.00      | 0.00      | 850.00    |
| 56 Purchased Services - equipment   | 100.00    | 80.00     | 100.00    |
| 57 Purchased Services - labor       | 1,500.00  | 0.00      | 500.00    |
| 60 Professional                     | 250.00    | 458.00    | 500.00    |
| 66 Rentals                          | 200.00    | 0.00      | 300.00    |
| 68 Repairs & Maintenance            | 8,000.00  | 4,177.75  | 8,000.00  |
| 72 Taxes                            |           | 161.38    | 200.00    |
| 76 Electricity                      | 700.00    | 452.63    | 500.00    |
| 77 Fuel - heating oil               | 1,500.00  | 1,075.32  | 1,500.00  |
| 78 Postage & Postal box             | 10.00     | 26.50     | 30.00     |
| 81 Building & Improvements          | 700.00    | 120.19    | 2,200.00  |
| 83 Machinery & Equipment            | 6,000.00  | 10,145.70 | 8,000.00  |
| Total                               | 37,300.00 | 36,961.66 | 44,555.00 |

4511 Water Works - Well

| EXPENSE |                              | 89 BUDGET | SPENT     | 90 BUDGET |
|---------|------------------------------|-----------|-----------|-----------|
| 10      | Personal Services - salaries | 5,000.00  | 4,000.50  | 4,000.00  |
| 22      | Supplies                     | 100.00    | 0.00      | 0.00      |
| 23      | Expendable - tools           | 500.00    | 644.91    | 650.00    |
| 34      | Phone                        | 1,000.00  | 616.96    | 650.00    |
| 57      | Purchased Services - labor   | 1,500.00  | 1,319.05  | 1,400.00  |
| 68      | Repairs & Maintenance        | 1,000.00  | 4,239.59  | 2,000.00  |
| 76      | Electricity                  | 23,000.00 | 20,396.14 | 22,000.00 |
| 78      | Postage & Postal box         | 25.00     | 11.50     | 25.00     |
| Total   |                              | 32,125.00 | 31,228.65 | 30,725.00 |

4512 Water Works - Distribution

| EXPENSE |                                 | 89 BUDGET | SPENT     | 90 BUDGET |
|---------|---------------------------------|-----------|-----------|-----------|
| 10      | Personal Services - salaries    | 5,500.00  | 4,363.50  | 8,000.00  |
| 22      | Supplies                        | 3,000.00  | 918.34    | 1,000.00  |
| 23      | Expendable - tools              | 500.00    | 489.64    | 500.00    |
| 24      | Expendable Liquids for Vehicles | 500.00    | 477.70    | 500.00    |
| 56      | Purchased Services - equipment  | 6,000.00  | 8,730.00  | 9,000.00  |
| 57      | Purchased Services - labor      | 2,500.00  | 1,442.18  | 0.00      |
| 60      | Professional                    | 1,500.00  | 242.22    | 300.00    |
| 66      | Rentals                         | 1,000.00  | 614.34    | 650.00    |
| 68      | Repairs & Maintenance           | 500.00    | 100.83    | 250.00    |
| 82      | Improvements                    | 5,500.00  | 13,325.25 | 5,500.00  |
| 83      | Machinery & Equipment           | 1,000.00  | 7,765.52  | 8,000.00  |
| Total   |                                 | 27,500.00 | 38,469.52 | 33,700.00 |

4515 Water Works - Pine Hill Booster

| EXPENSE |                              | 89 BUDGET | SPENT    | 90 BUDGET |
|---------|------------------------------|-----------|----------|-----------|
| 10      | Personal Services - salaries | 250.00    | 54.00    | 100.00    |
| 22      | Supplies                     | 150.00    | 0.00     | 0.00      |
| 57      | Purchased Services - labor   | 200.00    | 0.00     | 0.00      |
| 60      | Professional                 | 400.00    | 0.00     | 0.00      |
| 76      | Electricity                  | 700.00    | 1,375.41 | 1,500.00  |
| Total   |                              | 1,700.00  | 1,429.41 | 1,600.00  |

Salaries of Fire District Personnel as Reported on Form W-2

|                            |           |
|----------------------------|-----------|
| Chet Brown, Jr. -----      | 36.00     |
| Edward Gilman -----        | 1,620.00  |
| Adrian Megrath -----       | 370.00    |
| Jayne Pratt -----          | 335.00    |
| Richard S. Prenevost ----- | 2,053.00  |
| Joseph F. Skaza -----      | 6,792.50  |
| Warren Smith -----         | 668.00    |
| Dorsey Worley -----        | 2,000.00  |
| Total                      | 13,874.50 |

DELINQUENT WATER RENTS

12-31-89

|                           |        |
|---------------------------|--------|
| Raymond & Elizabeth Boyce | 66.45  |
| Francis & Evelyn Gudelis  | 72.45  |
| Kurt Healy                | 90.78  |
| Barbara Vahle             | 161.11 |
| Total                     | 390.79 |

Richard S. Prenevost  
Collector of Delinquent Water Rents

Prudential Committee Members for 1989

|                                      |                           |
|--------------------------------------|---------------------------|
| Richard S. Prenslost - Chairman      | Clerk - Jayne Pratt       |
| Joseph F. Skaza - Water Commissioner | Treasurer - Dorsey Worley |
| Adrian J. Megrath                    |                           |

WEST RUTLAND CENTENNIAL '86

Financial Report  
as of  
December 31, 1989

|                            |  |            |
|----------------------------|--|------------|
| Balance, December 31, 1988 |  | \$1,150.75 |
|----------------------------|--|------------|

Receipts

|                            |              |        |
|----------------------------|--------------|--------|
| Tree Project - Main Street | \$597.50     |        |
| Donation                   | 60.00        |        |
| Centennial Books           | 12.00        |        |
| Interest (Bank)            | <u>46.52</u> | 716.02 |

Expenses

|                            |               |                 |
|----------------------------|---------------|-----------------|
| Tree Project - Main Street | \$1,040.00    |                 |
| Christmas Tree             | <u>483.42</u> | <u>1,523.42</u> |
| Balance, December 31, 1989 |               | \$ 343.35       |
|                            |               | =====           |

FRIENDS OF WEST RUTLAND TOWN HALL, INC.

Financial Report  
as of  
December 31, 1989

Receipts

|                                             |                 |             |
|---------------------------------------------|-----------------|-------------|
| Donations                                   | \$5,167.00*     |             |
| Raffle                                      | 5,177.00        |             |
| Grant - The Fund for Vt.'s<br>Third Century | <u>1,000.00</u> | \$11,344.00 |

Expenses

|                            |             |                      |
|----------------------------|-------------|----------------------|
| Raffle                     | \$1,020.00  |                      |
| Printing of checks (bank)  | <u>8.89</u> | <u>1,028.89</u>      |
| Balance, December 31, 1989 |             | \$10,315.11<br>===== |

\* Includes \$2,042.00 from members of the  
West Rutland Alumni Association.

THE GREEN MOUNTAIN COUNCIL  
BOY SCOUTS OF AMERICA

The Green Mountain Council, Boy Scouts of America is a statewide corporation dedicated to the support and extension of the Boy Scouting program in Vermont. During 1989, 117 youngsters were involved in the program in the town of West Rutland.

The number represents:

- 12 Tiger Cubs for boys age 6 or in first grade
- 42 Cub Scouts for boys ages 7-10
- 63 Boy Scouts for boys ages 11-17

The leadership for this Scouting activity is provided by 40 of your neighbors who volunteer generously of their time.

The Green Mountain Council operates two camping facilities:

Sunrise Conference and Training Center at Benson, VT which serves as the Cub Scout Camp.

Mt. Norris Scout Reservation, Eden, VT which is the Boy Scout Camp.

The Council Service Center and administrative offices are located on U.S. Route 2 south of Waterbury.

While maintaining the fun and adventure for which Scouting is known, the program actively addresses such contemporary issues as child abuse, drug abuse, illiteracy, unemployment and hunger.

For additional information, please call the Green Mountain Council at 1-800-722-1270.

## SOUTHWESTERN VERMONT AREA AGENCY ON AGING

This agency expects to spend \$32,825 to provide services needed by elder residents in your community during the current fiscal year.

The following information describes services that we provided to elders in your community during the fiscal year ending September 30, 1989:

### Senior Meals

Site: West Rutland School

389 congregate meals were served to 89 elders residing in your community.

2408 meals were delivered to the home of 27 elders who were homebound and unable to come to the mealsite. This service is sometimes called "Meals on Wheels."

### Senior Advocate Assistance

51 older persons received assistance through this important program. Advocate staff helped elders fill out application forms and worked to resolve any problems related to receipt of benefit programs or other assistance. Guidance was also provided to persons having questions or problems related to health insurance claims or medical service payments. Advocates also helped elders file Vermont tax rebate claims and provided assistance with fuel program application.

### Other Services

The following list outlines some of the other services we made available to elders in your area either directly or through contract:

- \* Long Term Care Ombudsman: This individual was available to provide assistance to residents of nursing and residential care homes in our region. She helped elders or, if appropriate, family members to sort out information concerning financial assistance and other concerns related to long term care.

SOUTHWESTERN VERMONT AREA AGENCY ON AGING  
(CONTINUED)

- \* Information and Referral: Our agency maintained an up-to-date listing of programs and services available to elders. Older persons were able to get this information by either calling our I&R line or by visiting our agency.
- \* Legal Service Attorney for the Elderly: Funding was provided by our agency to help pay for the services of an attorney whose role was to focus on legal issues of concern to older persons. This attorney worked out of the Vermont Legal Aid Office in Rutland.
- \* Essential Transportation: Through agency arrangement, a limited number of elders were provided with a way to get to medical appointments or to do essential shopping. Volunteer drivers received reimbursement from our agency for mileage costs incurred in providing this transportation assistance.

REGIONAL AMBULANCE SERVICE, INC.

It is a privilege to report to the Citizens of the Town of West Rutland that your community ambulance service is in excellent financial condition and is providing the best service for the least amount of money. Regional Ambulance Service, Inc. has provided emergency and non-emergency ambulance service since July 1983. During our sixth fiscal year, ending June 30, 1989, Regional Ambulance Service, Inc., responded to a total of 3,736 calls.

The cost of providing ambulance service to the Town of West Rutland and the other 10 member towns increases each year. The increased costs are not being passed on to the towns, but are being funded from other sources. We have been able to contain the request for assessment amount for the fifth continuous year. We thank the citizens and respective Boards for their continued support.

The service purchased a new modular ambulance replacing a 1983 modular ambulance. The purchase of a new ambulance to replace one of our four vehicles each year has proven to be very beneficial to the organization. Hopefully this practice can be continued in the future as it is a cost saving measure.

The professional staff is extremely capable and dedicated. The equipment is current, complete, and well maintained. The public is encouraged to visit and talk to the employees and administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your representative, Paul Kulig, if you have any question concerning the service.

We are proud of our accomplishments and would like to thank the citizens we serve for their support. The Board of Directors and Administration of Regional Ambulance Service, Inc., will continue to strive to provide the highest quality of emergency ambulance care at the lowest possible cost to all the citizens we serve.

Sincerely:

Paul Kulig  
West Rutland Representative

David R. Melen, President  
Board of Directors

REGIONAL AMBULANCE SERVICE, INC.  
(CONTINUED)

| DESCRIPTION     | 1988/1989<br>ACTUAL | CURRENT<br>1989/1990<br>ESTIMATE | PROJECTED<br>1990/1991<br>BUDGET |
|-----------------|---------------------|----------------------------------|----------------------------------|
| PAYROLL         | \$ 249,898          | \$ 261,900                       | \$ 275,376                       |
| UNIFORMS        | 2,428               | 2,500                            | 2,800                            |
| PAYROLL TAX     | 23,673              | 24,811                           | 26,078                           |
| MED SUPPLIES    | 3,900               | 4,000                            | 4,100                            |
| IMMUNIZATION    | 84                  | 400                              | 600                              |
| VEHICLE MAINT   | 13,739              | 15,000                           | 12,000                           |
| RADIO MAINT     | 1,896               | 2,000                            | 2,200                            |
| GAS & OIL       | 13,739              | 11,000                           | 11,000                           |
| HEALTH INSURAN  | 18,831              | 25,000                           | 29,000                           |
| LIABILITY INS   | 19,526              | 20,600                           | 21,000                           |
| WORKMANS COMP   | 10,573              | 13,900                           | 14,595                           |
| PAYROLL OFFICE  | 65,326              | 69,000                           | 74,830                           |
| OFFICE SUPPLIES | 5,284               | 6,000                            | 6,000                            |
| EQUIPMENT MAINT | 2,275               | 2,000                            | 2,000                            |
| FUNDED DEPRIC   | 48,000              | 48,000                           | 50,000                           |
| BLDG. MAINT     | 6,598               | 4,000                            | 5,000                            |
| UTILITIES       | 6,550               | 6,800                            | 7,000                            |
| TELEPHONE       | 8,217               | 8,000                            | 7,000                            |
| PROF. SERVICES  | 4,879               | 5,500                            | 5,500                            |
| POSTAGE         | 3,279               | 3,300                            | 3,630                            |
| INT. BANK CHG.  | 426                 | 500                              | 500                              |
| ADVERTISING     | 865                 | 750                              | 800                              |
| TRAINING/TRAVEL | 2,582               | 3,500                            | 3,500                            |
| DUES SUBSCRIPT  | 766                 | 800                              | 800                              |
| MISCELLANEOUS   | 6,848               | 6,525                            | 6,525                            |
| MEMBERSHIP EXP  | 2,948               | 4,000                            | 4,000                            |
| RESCUE - 8      | 11,000              | 11,000                           | 11,500                           |
| TOTAL           | \$534,129           | \$560,786                        | \$587,334                        |

PER CAPITA CHARGE REMAINS AT 6.3285 FOR THE 6TH CONSECUTIVE YEAR

|                    |           |           |           |
|--------------------|-----------|-----------|-----------|
| INCOME ASSESSMENT* | 222402.48 | 222402.48 | 222402.48 |
| ALL OTHER INCOME   | 311726.40 | 338383.52 | 364931.52 |
| TOTAL BUDGET       | \$534,129 | \$560,786 | \$587,334 |

\*BASED ON 35.143 POP. 1980 CENSUS R.A.S. BRD APP. 11/21/89

## RUTLAND COUNTY SOLID WASTE DISTRICT

The last year of the eighties brought substantial activity to the Rutland County Solid Waste District. During the year, we pursued five major endeavors: planning for the next 25 years; siting a landfill for the County; implementing recycling; implementation of emergency disposal programs and negotiating the purchase and reopening of the Vicon Resource Recovery Facility.

Rutland County Solid Waste District continues to outpace any other District in completing the long range planning required under Vermont's Act 78, the recently passed solid waste legislation. We have completed waste generation studies and analysis of recycling and composting alternatives that are designed to complement landfills and incineration.

The District has vigorously pushed ahead with the siting of a regional landfill. State regulations require that the general public define the criteria by which a landfill site is selected. This process was completed by the end of 1989 when a Citizen's Advisory Committee, assisted by all interested members of the public, drafted 19 criteria by which sites are to be judged. This coming year will see the criteria applied to maps of the County with the expectation that a site will be finalized by fall 1990.

The major component of our solid waste strategy that was implemented this year was recycling. Almost every transfer station participated in the newly created recycling program for transfer stations. Most towns now have familiar "white box" with the holes in the sides for glass and cans and similar boxes for newsprint and cardboard. In Rutland City and Proctor, we are now running a curbside pickup program where residents are asked to place their recyclables at the curb once a week. Next year we will concentrate on implementation of household hazardous waste and appliance programs.

RUTLAND COUNTY SOLID WASTE DISTRICT

-Continued-

Of course, the District must still make sure that there is a disposal system in place for that trash which isn't recycled. With the closing of Vicon last year and the loss of Brandon and Thetford disposal sites, we have been forced to look out of state for disposal at much higher expense. We have also opened a regional transfer station in Rutland City to assist small haulers and some smaller towns in transporting their trash to New Hampshire. We will continue to look for short term "fixes" as we work towards a long term answer.

The District worked very intensely on negotiating the purchase of the former Vicon plant and related contracts for sale of electricity, disposal of ash and operation of the facility. This option was placed before the voters on December 12, 1989 and was rejected. The District does not anticipate that it will ask the voters again if they wish to purchase the facility, but the District is still considering the possibility of contracting with a private owner, if one is successful in purchasing the facility.

The District has been given the task of managing all garbage within the 25 towns that make up the District. We will endeavor to meet both the letter and spirit of Vermont's solid waste legislation so as to provide for a safer environment. Furthermore, we will continue to meet the challenge of finding short term disposal options in the face of mounting obstacles. We ask everyone to assist us by participating in recycling and other solid waste activities, by becoming aware of the difficulties we face in solving our garbage problems and by accepting the responsibility for finding solutions.

RUTLAND SENIOR VOLUNTEER PROGRAM

Dear Residents of the Town of West Rutland:

The Retired Senior Volunteer Program is a nationwide program for people 60 and older who want to help meet community needs through meaningful use of their skills and knowledge in volunteer service to non-profit organizations.

In 1988, 385 RSVP volunteers throughout Rutland County contributed over 59,000 hours of service to more than 85 not for profit organizations.

Currently there are 5 active RSVP volunteers from West Rutland who donate their time to the following organizations: One-2-One Program, RSVP Homeworker's Program, RSVP Special Projects, Rutland City School System, VT. Association for the Blind, VT.Criminal Justice Training Council. Their combined hours of service totalled 495 in 1988. We encourage and invite any senior citizen to call RSVP at 775-8220 to learn more about volunteering with the RSVP program. The benefits are many: a sense of purpose, recognition, acceptance and the knowledge that you are contributing to your community.

We thank the voters of the Town of West Rutland for the support that has been shown RSVP over the years and we pledge our continued efforts to be of service to you.

Sincerely,

Anne P. Rowe, Director  
November 9, 1989

ANNUAL REPORT  
1989  
RUTLAND REGIONAL PLANNING COMMISSION

This past year has, again, been challenging and active for the Regional Commission as communities in the Rutland Region begin to work with Act 200.

The Regional Planning Commission is dedicated to working with communities to ensure that Act 200 is used cooperatively and positively. With this focus the Commission believes it will be possible for communities to develop local plans that provide strong local control while recognizing regional responsibilities.

During the past year the Regional Planning Commission:

- \* changed our name adding "Planning" to better reflect the focus of our activities;
- \* worked with all regional communities (Benson, Brandon, Sudbury, Hubbardston, Pittsford, Chittenden, West Haven, Fair Haven, Castleton, Proctor, West Rutland, Rutland City, Rutland Town, Mendon, Sherburne, Poultney, Ira, Clarendon, Shrewsbury, Middletown Springs, Tinmouth, Wells, Wallingford, Mt. Holly, Pawlet, Mt. Tabor and Danby) providing assistance - in varying degrees - in planning, zoning and subdivision preparation and revision. Particular emphasis has been on helping communities prepare local plans that meet the needs of the communities prepare local plans that meet the needs of the community within the framework provided by Act 200;
- \* successfully assisted nine regional communities to obtain special planning funds to inventory natural areas in their communities. This information will be very important as local plans are prepared;
- \* sent out to all selectmen and planning commissioners four issues of the State's Act 200 Newsletter;
- \* worked on the development of a regional data base that would provide you with more information on which to develop local plans;
- \* continued a very successful cooperative purchasing program for fuels that has saved participating communities substantial amounts of their fuel oil, diesel and gasoline purchases;

Page II  
Rutland Regional Planning Commission

- \* assisted in the organization of the Rutland County Community Land Trust which will be able to assist in the provision of affordable housing;
- \* took a strong position on regional transportation issues in order to insure that the needs of the majority of regional residents are met;
- \* developed procedures for working with communities in the development and review of local plans;
- \* selected recipients for the annual Roger Brown Memorial Award for Outstanding Development in Danby, Sherburne, Castleton and Mendon;
- \* held a series of meetings and workshops on the Champlain Pipeline to give regional residents access to information on the proposed project;
- \* continued preparation of the regional solid waste plan in cooperation with the Rutland County Solid Waste District;
- \* adopted bylaw changes that unconditionally made every Rutland County community (except Pittsfield which is in another region) a member of the Regional Commission and gave each community one vote;
- \* adopted a financial structure that set a standard fee for each member - regardless of size - and a local planning assistance program that showed a direct relationship between the service received and the funds spent;
- \* expanded our information resources and computer assistance to give you the data needed to make informed decisions on local planning and management issues;
- \* actively participated in state programs dealing with growth management and land use to insure that the needs and concerns of the Rutland Region are understood and addressed;
- \* continued to provide a forum for regional problem solving and the development of solutions to regional issues.

Please join us as we continue these and other efforts to generate regional cooperation and insure that planning in Rutland County will be truly a bottom-up process.

Mark Blutchter, Executive Director

# BROC SERVICES AND PROGRAMS

## Total Services Provided

|      |                                                                                  |     |
|------|----------------------------------------------------------------------------------|-----|
| I.   | OUTREACH SERVICES                                                                |     |
| A.   | Education:<br>Includes Adult Basic Ed., Day Care, etc.                           | 15  |
| B.   | Employment:<br>Includes Job Search Counseling, Employment Opportunities, etc.    | 14  |
| C.   | Use of Available Income                                                          | 41  |
| D.   | Use of Other Programs:<br>Includes Medicaid, Family Support, Goods, Health, etc. | 71  |
| E.   | Housing:<br>Includes temporary & permanent shelter, subsidized housing, etc.     | 28  |
| F.   | Food and Nutrition:<br>Includes Food Shelves, Food Stamps, etc.                  | 70  |
| G.   | Emergency assistance:<br>Includes actual financial aid and/or goods              | 13  |
| II.  | ORGANIZING CONTACTS<br>Includes agency and community projects, etc.              | 15  |
| III. | COMMODITIES<br>(eligible households)                                             | 139 |
| IV.  | WEATHERIZATIONS                                                                  | 8   |
| V.   | ENHANCEMENTS                                                                     | 2   |

EXPENDITURES SUMMARY SHEET  
October 1, 1988 to September 30, 1989  
Town of West Rutland

|      |                          |                     |
|------|--------------------------|---------------------|
| I.   | OUTREACH SERVICES        | \$ 1,939.13         |
| II.  | COMMUNITY ORGANIZING     | 78.00               |
| III. | COMMODITIES DISTRIBUTION | 15,278.88           |
| IV.  | WEATHERIZATION           | 12,800.00           |
| V.   | ENHANCEMENT              | 4,647.00            |
|      | TOTAL                    | <u>\$ 34,743.01</u> |

- I. Outreach:
  - A - G Average salary and fringe \$5.20/half hour services
  - G - also includes actual dollar value of assistance given.
- II. Community Organizing:
  - A & B average salary and fringe \$5.20/half hour times contact.
- III. Commodity Foods:
  - Average distribution cost at \$9.16 per household per distribution.
- IV. Weatherization:
  - Labor and materials at \$1600 per completion.
- V. Enhancement:
  - Labor and materials at actual cost.

FUNDING REQUEST AMOUNT \$ 700.00

RUTLAND AREA VISITING NURSE ASSOCIATION, INC.

TO: Citizens of West Rutland

1989 has continued to be another very busy year. I would like to express our appreciation for the support that your community gives to the RAVNA. We continue to make every attempt to support people that are ill, frail, elderly or handicapped that wish to remain at home. With the help of town funds, that are used for people that don't qualify for Medicare, Medicaid, Insurance of other payment programs, more people are able to remain at home.

The following services were provided to your town:

Unduplicated patients - 73

|                                 |                            |
|---------------------------------|----------------------------|
| Skilled Nursing Care-911 visits | Speech Therapy - 0 visits  |
| Home Health Aide -655 visits    | Homemaker -788 visits      |
| Physical Therapy - 76 visits    | Clinic Services - 0 visits |
| Occupational Therapy- 0 visits  | Prenatal Couples- 9 visits |

Most of our referrals come from hospitals, physicians or other agencies, but if you know of anyone in need of help, don't hesitate to call our office. Rutland 775-0568, 24 hours a day, 7 days a week. In Castleton 468-5668 or Brandon 247-3111, Monday thru Friday, 8:00 a.m. to 4:00 p.m. We have staff, on call, for all areas 24 hours a day, 7 days a week.

Thank you for your continued support of the RAVNA. Our Agency could not provide all the needed services without your help.

Sincerely,

Evelyn Doyle  
Executive Director

RUTLAND MENTAL HEALTH SERVICES, INC.

To the Residents of West Rutland:

Rutland Mental Health Services, Inc. has been very active in your community this past fiscal year, between July 1, 1988 and June 30, 1989. We have provided a variety of services to 91 of your residents.

| <u>Service</u>              | <u>Number of Visits/Units</u> |
|-----------------------------|-------------------------------|
| Crisis Intervention         | 407                           |
| Adult Brief Therapy         | 50                            |
| Substance Abuse Treatment   | 216                           |
| In-Patient Psychiatric Care | 22                            |
| Pre-Care/After-Care Clinic  | 391                           |
| Child and Family Treatment  | <u>238</u>                    |
| Total                       | 1,324                         |

In addition, we have provided 512 hours of Long-Term Care for 1 individual with mental retardation in our Residential, Day Treatment, and Vocational Services Programs.

October 2nd was the beginning of a new program offered by the Evergreen Center for Alcohol and other Drug Services called Quitting Time. Quitting Time is an intensive, evening out-patient alcohol treatment for adults (a separate but similar program is planned for teenagers.)

The Associates in Child and Family Services, our affiliate on Grove Street in Rutland, has provided services to West Rutland residents for child, adolescent, parent, couples, and individual counseling.

We also provide psychoeducational assessments and family interviews in order to help develop the most appropriate educational plan for students with learning/behavioral difficulties, who are referred to us by your school.

Rutland Mental Health has also offered various support groups and educational programs for individuals and health providers in Rutland County.

RUTLAND MENTAL HEALTH SERVICES, INC.

-Continued-

Your town funds are used to support these essential programs which provide preventive, educational and therapeutic services directly to the people of West Rutland. The fees we collect for these services generate only a portion of the actual cost. The remainder must come from State, Federal and local funds, such as United Way and Town Giving. Your support in the past has been greatly appreciated.

We invite you to contact our main office (775-2381) with any questions you may have.

Sincerely,

Gilbert D. Aliber  
Executive Director

John LaFountain, President  
Board of Directors

# RUTLAND WEST NEIGHBORHOOD HOUSING SERVICES, INC.

In 1989 the staff of Rutland West responded to 30 requests for service from residents of West Rutland.

The requests came from families looking for housing, investors interested in Marble Street projects, individuals seeking to paint their homes and those who wanted to take advantage of a loan program to purchase energy efficient refrigerators.

The 30 requests resulted in 2 major projects on Marble Street that were approved by both the Loan/Construction Committee and the West Rutland Commercial Task Force. There were also 4 paint-up projects on Marble Street and the Rural Development Action Grant (RDAG) revolved again enabling Jim Mumford to purchase the Walsh Block. The projects in West Rutland in 1989 represent NHS loan commitments of \$162,122 bringing total dollars committed since 1986 to almost \$367,000. Marble Street got nationwide attention when it was featured on ABC Evening News with Peter Jennings in a piece about Vermont National Bank's socially responsible investments.

West Rutland continues to provide leadership in the 4 town consortium. Bill Finger again served as Treasurer of the Board and a member of the Operations Committee. New Board member, Tony Martin, served on the Loan/Construction Committee. Board Director Nancy Beane served on both the Loan/Construction Committee and the Commercial Task Force. Board Members Kathy Budd and Gary Kupferer also served on the Commercial Task Force which was chaired once again by Jayne Pratt. Additional Commercial Task Force members include Vic and Ethel Savigny, Pat McGann, Pat Rodgers, Jim Mumford, Hugh Spafford, John Littler and Pam Ellison.

Marble Street resident, Lisa Savage, joined the Rutland West staff in April as Administrative Assistant/Bookkeeper.



Town of West Rutland  
P.O. Box 60  
West Rutland, VT 05777

### MARBLE STREET !!!

From Main Street to Barnes Street, Marble Street, the historic commercial center of West Rutland is coming back to life ! With the infusion of low interest loan money through Rutland West Neighborhood Housing Services and the Town's Rural Development Action Grant, several Marble Street buildings have been rehabilitated during the past two years. There is renewed interest in using the buildings for commercial as well as residential purposes. During 1989 several new businesses have located on the street including a barber shop, an insulation business, a carpet remnant retailer, a silk screening business and an awning/canvas manufacturer. The Town has obtained Planning Grant money from the State of Vermont to begin preliminary design for the reconstruction of sidewalks, storm drains and roadway. CVPS and the Telephone Company have pledged their cooperation in the reconstruction process. The Friends of the West Rutland Town Hall, Inc. have begun the process of restoring the Town Hall, the most prominent structure on Marble Street. The future is bright in West Rutland !

### Front Cover

### Clockwise from Upper Left Corner

Salengo Block (Mumford), Phil's Discount & Variety (Gawet), Walsh Block (Mumford), Higgins, West Rutland Town Hall, Fryzell Block (Butturla), Higgins' Store, Ames Apartments (formerly Terry's Corners), Pifko Block (Fucci)